

Presentment Date: May 30, 2023, at 12:00 p.m. (prevailing Eastern Time)
Objection Deadline: May 23, 2023, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**NOTICE OF PRESENTMENT OF DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER (I) AUTHORIZING THE RETENTION
AND EMPLOYMENT OF ANDERSEN LLP AS UK TAX SERVICES PROVIDER
EFFECTIVE AS OF FEBRUARY 28, 2023, AND (II) GRANTING RELATED RELIEF**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the "Debtors") will present the *Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of Andersen LLP as UK Tax Services Provider Effective as of February 28, 2023, and (II) Granting Related Relief* (the "Application") to the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Honorable Martin Glenn, Chief United States Bankruptcy Judge, for approval and signature on May 30, 2023, at 12:00 p.m., prevailing Eastern Time (the “Presentment Date”).

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Application shall: (a) be in writing; (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York; (c) be filed electronically with the Court on the docket of *In re Celsius Network LLC*, No. 22-10964 (MG) by registered users of the Court’s electronic filing system and in accordance with all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York (which are available on the Court’s website at <http://www.nysb.uscourts.gov>); and (d) be served in accordance with the *Second Amended Final Order (I) Establishing Certain Notice, Case Management, and Administrative Procedures and (II) Granting Related Relief* [Docket No. 2560] (the “Case Management Order”) by **May 23, 2023, at 4:00 p.m., prevailing Eastern Time** (the “Objection Deadline”), to (i) the entities on the Master Service List (as defined in the Case Management Order) available on the case website of the Debtors at <https://cases.stretto.com/celsius> and (ii) any person or entity with a particularized interest in the subject matter of the Application.

PLEASE TAKE FURTHER NOTICE that if no objections or other responses are timely filed and served by the Objection Deadline with respect to the Application, the Debtors shall, on the Presentment Date, submit the Application to the Court, which order the Court may enter without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that if a written objection is timely filed, the Court will notify the moving and objecting parties of the date and time of the hearing and of the moving

party's obligation to notify all other parties entitled to receive notice. The moving and objecting parties are required to attend the hearing, and failure to attend in person or by counsel may result in relief being granted or denied upon default.

PLEASE TAKE FURTHER NOTICE that copies of the Application and other pleadings filed in these chapter 11 cases may be obtained free of charge by visiting the website of Stretto at <https://cases.stretto.com/celsius>. You may also obtain copies of the Application and other pleadings filed in these chapter 11 cases by visiting the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

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New York, New York
Dated: May 9, 2023

/s/ Joshua A. Sussberg

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

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) Chapter 11
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) Case No. 22-10964 (MG)
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) (Jointly Administered)
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**DEBTORS' APPLICATION FOR ENTRY OF
AN ORDER (I) AUTHORIZING THE RETENTION
AND EMPLOYMENT OF ANDERSEN LLP AS UK TAX SERVICES PROVIDER
EFFECTIVE AS OF FEBRUARY 28, 2023, AND (II) GRANTING RELATED RELIEF**

Celsius Network LLC and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors") respectfully state as follows in support of this application (this "Application"):

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), (a) authorizing Celsius Network Limited (the “UK Debtor”) to retain and employ Andersen LLP (“Andersen”), as the UK Debtor’s UK tax services provider, in accordance with the terms and conditions set forth that certain Engagement Letter dated as of February 28, 2023 (as may be amended, supplemented, or modified from time to time, the “Engagement Letter”), a copy of which is attached as Exhibit 1 to the Order, that certain statement of work pursuant to the Engagement Letter, effective as of February 28, 2023 (the “Statement of Work”), a copy of which is attached as Exhibit 2 to the Order, and those certain terms of business pursuant to the Engagement Letter, effective as of February 28, 2023 (the “Terms of Business”), a copy of which is attached as Exhibit 3 to the Order.

2. In support of this Application, the Debtors rely upon, and incorporate by reference herein, the *Declaration of Zoe Wyatt in Support of Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Andersen LLP as UK Tax Services Provider Effective as of February 28, 2023, and (II) Granting Related Relief* (the “Wyatt Declaration”), which is attached hereto as **Exhibit B**.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, entered February 1, 2012. The Debtors confirm their consent to the Court entering a final order in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The statutory bases for the relief requested herein are sections 327(a), 328, and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

Background

6. The Debtors, together with their non-Debtor affiliates (collectively, “Celsius”), are one of the largest and most sophisticated cryptocurrency-based finance platforms in the world and provide financial services to institutional, corporate, and retail clients across more than 100 countries. Celsius was created in 2017 to be one of the first cryptocurrency platforms to which users could transfer their crypto assets and (a) earn rewards on crypto assets and/or (b) take loans using those transferred crypto assets as collateral. Headquartered in Hoboken, New Jersey, Celsius has more than 1.7 million registered users and approximately 300,000 active users with account balances greater than \$100.

7. On July 13, 2022 (the “Petition Date”), certain of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America, LLC, in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 22] (the “Campagna Declaration”).² The Debtors commenced these chapter 11 cases to provide Celsius an opportunity to stabilize its business and consummate a comprehensive restructuring transaction that maximizes value for stakeholders.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Campagna Declaration.

8. On December 7th, 2022, each of the GK8 Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Christopher Ferraro, Director and Chief Financial Officer of the GK8 Debtors, in Support of Chapter 11 Petitions and First Day Motion* [Docket No. 1629].

9. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 53]. On July 27, 2022, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 241] (the “Committee”). On September 14, 2022, the Court entered an order directing the appointment of an examiner [Docket No. 820] (the “Examiner”). On April 5, 2023, the Court entered an order discharging the Examiner [Docket No. 2364]. On October 20, 2022, the Court entered an order approving the appointment of a fee examiner [Docket No. 1151] (the “Fee Examiner”).

Retention of Andersen

10. The UK Debtor chose Andersen to act as UK tax services provider because Andersen and its professionals have extensive experience in delivering tax services to companies, including financially distressed companies. Andersen has provided property tax support and administration including the review of assets, ledgers, and financials; filing of returns, appeals, and protests; advising on tax methodology and budgeting; and recovery of prior paid taxes. Over the course of their relationship with the UK Debtor, Andersen has developed the necessary background to provide the services in accordance with the terms of the Engagement Letter and the Statement of Work. Moreover, Andersen is a leader in tax services across the world.

11. The UK Debtor seeks to employ and retain Andersen because of its experience and extensive knowledge of UK tax issues. Andersen is familiar with the relevant financial information and other data maintained by the Debtors and is qualified and well-positioned to provide the services contemplated herein to the UK Debtor in an efficient and cost-effective manner. The Andersen team has experience providing tax services to businesses in a chapter 11 environment, including the Lehman Brothers bankruptcy and the administration of TXU UK Ltd. The UK Debtor believes that Andersen's employment is in the best interests of the UK Debtor, its estate, creditors, stakeholders, and other parties in interest.

Services to Be Provided

12. Subject to the Court's approval, the UK Debtor anticipates that Andersen will perform the following services (collectively, the "Services") pursuant to the Engagement Letter and the Statement of Work:³

A. U.K. Tax Compliance Services

a. Handover process with Mazars.

(i) Andersen will coordinate with Mazars, the UK Debtor's previous tax advisor, to transition services to Andersen so as to best provide tax services to the Debtors.

(ii) The services provided by Andersen to the Debtors concern separate issues to those handled by Mazars, so duplication of efforts is highly unlikely.

(iii) Andersen will, where possible, work to avoid any duplication of efforts already undertaken by Mazars.

³ To the extent that any summary set forth herein differs from the terms of the Engagement Letter and Statement of Work, the terms of the Engagement Letter and Statement of Work shall control. Capitalized terms used but not defined in this section shall have the meanings ascribed to them in the Engagement Letter or the Statement of Work, as applicable.

b. Review of expenses for 2021 tax return.

(i) Andersen will review the UK Debtor's expenses for the purpose of filing their corporate tax return.

c. Completion and filing of Corporation Tax return for 2021.

(i) Andersen shall advise the UK Debtor on the amount of UK corporation tax that should be paid.

(ii) Andersen will advise the UK Debtor of any necessary claims and/or elections relevant for the UK Debtor's company tax returns, based on the information Andersen receives from the UK Debtor.

(iii) Andersen shall also advise the UK Debtor of any additional payments if Andersen anticipates that the final UK corporation tax liability is likely to exceed the amounts paid or liaise with the UK Debtor as to how the UK Debtor would like to deal with any overpayment.

d. Review and completion of VAT registration process as commenced by Mazars.

(i) Andersen will advise the UK Debtor as to the necessary steps to be taken to ensure registration within the UK VAT tax regime.

(ii) Andersen will advise the UK Debtor as to any pending liability for VAT tax and any other items necessary for compliance with the UK VAT tax regime.

e. Ad hoc consultancy.

(i) Andersen will provide to the UK Debtor advice regarding UK direct taxes, including corporation tax, UK income tax (such as the obligation to withhold tax on annual interest payments), and UK indirect taxes, including, but not limited to, support in responding to information requests from the UK Debtor's appointed lawyers, in relation to the UK Debtor's proposed restructuring for Chapter 11 purposes.

(ii) Andersen may provide general tax advice and recurring tax advisory services as well as tax advice on specific projects regarding the UK Debtor's tax affairs.

Professional Compensation

13. Pursuant to section 328(a) of the Bankruptcy Code, the Debtors request that the Court approve the retention of Andersen on the fee terms and at the rates expressed in the

Statement of Work. The following is a brief summary of some of the more salient fee terms of the Statement of Work setting forth all of the compensation and expense reimbursement provisions that shall apply thereunder.

14. Provision of work and advisory services pursuant to the Engagement Letter and Statement of Work will be billed based on Andersen's hourly rates for such services, which currently are as follows:⁴

Level	Hourly Rate (£)	Hourly Rate (\$)
Partner	895–940	1112–1168
Technical Director	820	1019
Director	695	863
Senior Manager	610	758
Manager	525	652
Senior	435	540
Assistant	290	360

15. Andersen's fees are exclusive of taxes or similar charges, as well as customs, duties, or tariffs imposed in respect of the Services, all of which the UK Debtor shall pay. Andersen will apply a 15% discount to its current hourly rates.

16. In addition to the fees set forth above, the Debtors shall reimburse Andersen for any reasonable expenses (including adverse foreign exchange movements on settlement of Andersen's fees in USD) incurred in connection with the performance of the Services set forth in the Engagement Letter and the Statement of Work, including any potential value-added taxes, sales taxes, and other indirect taxes incurred in connection with the delivery of the Services.

17. If Andersen is requested or authorized by the UK Debtor, or is required by government regulation, subpoena, or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letter or Statement of Work, the UK

⁴ As of the date of the Engagement Letter setting out the fees, the conversion rate is 1 USD = .8 Pounds.

Debtor would, so long as Andersen is not a party to the proceeding in which the information is sought, reimburse Andersen for its professional time and expenses, as well as the fees and expenses of their counsel, incurred in responding to such requests.

18. The hourly rates and corresponding rate structure that Andersen will use in these chapter 11 cases are the same that Andersen uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. These rates and the rate structure reflect complex matters that are typically international in scope and involve great complexity, high stakes, and severe time pressures. The hourly rates vary with the experience and seniority of the individuals assigned. The Debtors believe that these compensation arrangements are market-based and reasonable considering the vast knowledge and experience of Andersen.

19. The Debtors believe the Engagement Letter and Statement of Work and the fees contemplated therein are consistent with and typical of compensation arrangements entered into by Andersen with other comparable firms in connection with the rendering of similar services under similar circumstances. The Debtors believe that the terms and conditions in the Statement of Work are reasonable, consistent with the market, and designed to compensate Andersen fairly for its work and to cover fixed and routine overhead expenses.

Andersen's Disinterestedness

20. In connection with the proposed retention by the Debtors in these chapter 11 cases, Andersen received and reviewed a list of parties in interest (the "Parties in Interest") from the Debtors. To the extent that Andersen's review of relationships with the Parties in Interest indicated that Andersen has in the last three years initiated a Debtors engagement with the Parties in Interest in matters unrelated to these chapter 11 cases, it is indicated in the results of the connections checks in Exhibit B-1 to the Wyatt Declaration.

21. To the best of the Debtors' knowledge, and except to the extent disclosed herein and in the Wyatt Declaration, Andersen: (a) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code; (b) does not hold or represent an interest adverse to the Debtors' estates; and (c) has no connection to the Debtors, their creditors, or their related parties. To the extent that Andersen discovers any new relevant facts or relationships bearing on the matters described herein during the period of its retention, they will use reasonable efforts to promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

22. For these reasons, to the best of the Debtors' knowledge, information, and belief, based on the Wyatt Declaration, none of Andersen's past or current engagements would or do appear to create an interest materially adverse to the interests of the Debtors, creditors, or equity security holders in these chapter 11 cases. As such, the Debtors believe that Andersen is disinterested and holds no materially adverse interest to the Debtors' estates.

Certain Other Terms of the Engagement

23. Andersen's provision of Services to the UK Debtor is contingent upon this Court's approval of each term and condition set forth in the Engagement Letter and Statement of Work.

24. The UK Debtor or Andersen may terminate the Engagement Letter, respectively, by giving not less than 21 days' notice in writing to the other party, except as otherwise provided in the Terms of Business attached to the Engagement Letter and Statement of Work. Notwithstanding such termination, however, the Debtors will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letter and Statement of Work will continue (either indefinitely or for a specified period of time) following termination.

Limitation of Liability

25. As part of the overall compensation payable to Andersen under the Engagement Letter and Statement of Work, the Engagement Letter and Statement of Work provide Andersen certain limitation of liability rights (the “Limitation of Liability Provision”). The Debtors believe that the Limitation of Liability Provision is reasonable and in the best interests of the Debtors, their estates, and their creditors.

No Duplication of Services

26. The Debtors intend that the services of Andersen will complement, and not duplicate, the services rendered by any other professional retained in these chapter 11 cases. To the best of the Debtors’ knowledge, Andersen understands that the Debtors have retained, and may retain additional professionals during the term of the engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professional on behalf of the Debtors, without incurring a duty of care to parties other than the UK Debtor.

Basis for Relief

27. The Debtors submit that the employment and retention of Andersen under the terms described herein is appropriate under sections 327(a) and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee, with the Court’s approval, to employ professionals “that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee’s duties under this title.” 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines a “disinterested person” as a person that:

- (a) is not a creditor, an equity security holder, or an insider;
- (b) is not and was not, within two years before the date of the filing of the petition, a director, officer, or employee of the debtor; and

- (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. § 101(14).

28. Furthermore, section 1107(b) of the Bankruptcy Code provides that “a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b). Andersen’s prepetition relationship with the UK Debtor is therefore not an impediment to their retention to provide postpetition services to the UK Debtor.

29. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person “on any reasonable terms and conditions of employment, including on a retainer” 11 U.S.C. § 328(a). The terms and conditions of Andersen’s retention as described herein are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. It is reasonable for the UK Debtor to seek to retain and employ Andersen to provide tax services on the terms and conditions set forth herein.

30. Andersen intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court’s approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.

31. For all the reasons stated above and in the Wyatt Declaration, the UK Debtor’s retention and employment of Andersen is warranted.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

32. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and

that the Debtors have established cause to exclude such relief from the fourteen day stay period under Bankruptcy Rule 6004(h).

Motion Practice

33. This Application includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Application. Accordingly, the Debtors submit that this Application satisfies Local Rule 9013-1(a).

Notice

34. The Debtors will provide notice of this Application to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of New York; (b) counsel to the Committee; (c) the United States Attorney's Office for the Southern District of New York; (d) the Internal Revenue Service; (e) the offices of the attorneys general in the states in which the Debtors operate; (f) the Securities and Exchange Commission; (g) counsel to the fee examiner; and (h) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

35. No prior request for the relief sought in this Application has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

New York, New York
Dated: May 9, 2023

/s/ Joshua A. Sussberg

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Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
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**ORDER (I) AUTHORIZING THE RETENTION AND
EMPLOYMENT OF ANDERSEN LLP AS UK TAX SERVICES PROVIDER
EFFECTIVE AS OF FEBRUARY 28, 2023, AND (II) GRANTING RELATED RELIEF**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), (a) authorizing Celsius Network Limited (the “UK Debtor”) to retain and employ Andersen (“Andersen”), as the UK Debtor’s UK tax services provider, effective as of February 28, 2023, in accordance with the terms and conditions set forth in the Engagement Letter and Statement of Work, copies of which are attached as **Exhibit 1** and **Exhibit 2** hereto, respectively, and (b) granting related relief, all as more fully set forth in the Application; and upon the Wyatt Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, entered February 1, 2012; and this Court having the power to enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of these cases

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that Andersen does not hold or represent an adverse interest to the Debtors or their estates and is disinterested under 11 U.S.C. § 101(14); and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing thereon were appropriate under the circumstances and no other notice need be provided; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. In accordance with sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014, and Local Rule 2014-1, the UK Debtor is authorized to employ and retain Andersen effective as of February 28, 2023, in accordance with the terms and conditions set forth in the Application, Engagement Letter, and Statement of Work, as modified by this Order.
3. Andersen shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, this Order, and any other applicable orders of this Court.
4. The terms of the Engagement Letter and the Statement of Work, including without limitation, the compensation provisions and the Terms of Business, are reasonable terms and conditions of employment and are hereby approved.
5. Consistent with, and subject to, the terms of the Engagement Letter and Statement of Work and this Order, Andersen is hereby authorized to perform the Services provided for in the Engagement Letter and the Statement of Work.

6. Andersen is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code.

7. Andersen shall file monthly, interim, and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letter and Statement of Work. Andersen shall keep reasonably detailed time records in one-tenth of an hour increments in accordance with the U.S. Trustee Guidelines and will submit, with any monthly fee statements, and interim and final fee applications, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by Andersen.

8. Notwithstanding anything to the contrary in the Engagement Letter, the Statement of Work, or the Terms of Business, prior to any increases in Andersen’s hourly rates pertaining to the UK Debtor, Andersen shall file a supplemental declaration with this Court, and provide ten business days’ notice to the Debtors, the U.S. Trustee, any official committee, and the Fee Examiner. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

9. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Statement of Work, Andersen will not charge the Debtors’ estates for time spent

preparing or reviewing any invoices or time records submitted in support of any fee application or monthly fee statement filed in these chapter 11 cases; *provided* that time spent on privilege analysis related to such fee applications or monthly fee statements may be compensable by the Debtors' estates; *provided, further* that Andersen shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of their fee applications in these chapter 11 cases.

10. To the extent the Debtors and Andersen enter into any additional engagement letters or statements of work, the Debtors will file such engagement letters or statements of work with the Court and serve such engagement letters or statements of work upon the U.S. Trustee, counsel for the Committee, and any party requesting notice under Bankruptcy Rule 2002. If any party objects to the additional services to be provided by Andersen within fourteen days of such new engagement letters or statements of work being filed and served, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letters shall be deemed approved pursuant to this Order.

11. Pursuant to the terms of the Engagement Letter and Statement of Work, Andersen is entitled to reimbursement by the Debtors for reasonable expenses incurred in connection with the performance of its engagement under the Engagement Letter and Statement of Work, in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any applicable orders of this Court; *provided* that Andersen may only seek reimbursement for services in connection with retention and fee application preparation.

12. Notwithstanding anything in this Application, the Engagement Letter, or the Statement of Work to the contrary, (a) to the extent that Andersen uses the services of independent

contractors, subcontractors, or employees of foreign affiliates or subsidiaries (collectively, the “Contractors”) in these cases, they shall pass through the cost of the Contractors to the UK Debtor at the same rate that they pay the Contractors and (b) seek reimbursement for actual costs only. Contractors from whom Andersen seeks to pass through fees on an hourly basis to the UK Debtor shall be subject to the same conflict checks as required for Andersen, and such Contractors shall file with the Court such disclosures as required by Bankruptcy Rule 2014.

13. Andersen will review its files periodically during the pendency of these chapter 11 cases to determine whether any disqualifying conflicts or other circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Andersen will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

14. Notwithstanding anything to the contrary in the Engagement Letter, any applications filed by Andersen for allowance of its compensation and expenses will be denominated in United States dollars.

15. Andersen shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors’ other retained professionals in these chapter 11 cases.

16. Such services other than set forth in the Application that the UK Debtor may request that Andersen provide during the course of these chapter 11 cases, and as agreed to by Andersen, shall be subject to separate application and order of this Court.

17. The Debtors and Andersen are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

18. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

19. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

20. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

21. Notwithstanding any provision to the contrary in the Application or the Engagement Letter, the Court shall retain jurisdiction to hear and to determine all matters arising from or related to implementation, interpretation, or enforcement of this Order and Andersen's retention.

22. To the extent that there is any inconsistency between the Engagement Letter, the Statement of Work, the Application, the Wyatt Declaration, and this Order, the provisions of this Order shall apply.

23. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

New York, New York
Dated: _____, 2023

THE HONORABLE MARTIN GLENN
CHIEF UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Engagement Letter



STRICTLY PRIVATE AND CONFIDENTIAL

Lior Koren
Celsius Network Limited
The Harley Building,
77 - 79 New Cavendish Street
London
W1W 6XB
United Kingdom

Tuesday 28 February 2023

Our ref: LOE/CELSIO1-INT-0002/ZW/DS

Dear Sirs

Engagement letter

Thank you for engaging us to provide Celsius Network Limited with tax services. I will be your main point of contact and will have overall responsibility for this engagement. This letter and the enclosed terms of business set out the basis on which we will act.

Our services

We will provide tax advisory and tax compliance services from time to time, as agreed by us in writing (e.g. in a statement of work 'SoW' or email).

We will respond to requests for assistance with your tax affairs made by you in meetings, over the telephone or in writing. Our deliverable may take the form of oral advice, or an email or a longer written communication to be agreed with you at the time.

Although Andersen LLP, within the scope of this engagement, will use its experience to help identify tax issues and opportunities, it will not be responsible for ensuring that all possible claims for tax refunds or other tax savings opportunities are brought to your attention and/or are timely made with the relevant taxing authorities. In addition, Andersen LLP will not be responsible for any tax controversy matters between you and any taxing authority, including identification of potential reportable transactions unless specifically engaged to do so.

Who we are acting for

The services are provided for the benefit of Celsius Network Limited.

Commencement of engagement

This engagement will start on the date we commence the provision of services, notwithstanding that this may be before the date this engagement letter is signed.

Fees

Our fees for tax compliance and advisory services will be calculated on a 'time spent' basis unless a fixed fee or alternative arrangements is agreed between us in advance of the work being performed.

We draw your attention to clause 7.7 in the attached terms of business which provides that our fees are subject to periodic review and we reserve the right to adjust our hourly charge out rates from time to time.

Our current hourly rates (excluding VAT, if applicable) are as follows:

<i>Partner</i>	<i>£895 - £940</i>
<i>Technical Director</i>	<i>£820</i>
<i>Director</i>	<i>£695</i>
<i>Senior Manager</i>	<i>£610</i>
<i>Manager</i>	<i>£525</i>
<i>Senior Associate</i>	<i>£435</i>
<i>Associate</i>	<i>£290</i>

For the work completed in this engagement, as detailed in the Statement of Work, a 15% discount will be applied to our current hourly rates.

We will provide a weekly WIP report on a Monday morning.

Limitation of liability

We draw your attention to clause 11 in the attached terms of business which amongst other things limit (i) our total liability for all claims will be £500,000 and (ii) the time limit for bringing any such claim.

By signing this letter, you agree that you have considered this limit and accept that it is reasonable in all the circumstances. If you do not wish to accept it, you should contact us to discuss it before signing the engagement letter.

Data Protection

The DPA 2018 and General Data Protection Regulation ('GDPR') set out a number of requirements in relation to the processing of personal data.

We attach our privacy notice setting out our approach to handling your information. By signing this letter, you will be indicating that you have read and agreed the terms under which we operate as set out in this notice.

Term of services

This engagement will continue until completion of the Services, unless terminated earlier in accordance with clause 13 of our Terms of Business.



Confirmation of acceptance

Please confirm your agreement with the terms of this letter and the attached terms of business by signing a copy of this letter and returning it to me.

We look forward to working with you.

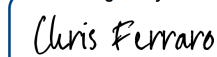
Yours sincerely,



Zoe Wyatt
Partner

For and on behalf of Andersen LLP

DocuSigned by:



Chris Ferraro, Interim CEO

For and on behalf of Celsius Network Limited



Exhibit 2

Statement of Work



STRICTLY PRIVATE AND CONFIDENTIAL

Lior Koren
Celsius Network Limited
The Harley Building,
77 - 79 New Cavendish Street
London
W1W 6XB
United Kingdom

Tuesday 28 February 2023

Our ref: LOE/CELSIO1-INT-0002/ZW/DS

Dear Sirs

Statement of Work ("SoW") for tax services

This SoW is entered into pursuant to the Engagement Letter including Terms of Business between you ("Client") and Andersen LLP dated 28 February 2023 (the "Contract"). Unless otherwise indicated in this SoW, all terms of the Contract apply to the Services undertaken pursuant to this SoW.

Our services

We will assist with:

1. Handover process with Mazars
2. Review of expenses for the 2021 tax return
3. Completion and filing of Corporation Tax return for the accounting period ending 2021
4. Review and completion of the VAT registration process as commenced by Mazars
5. Ad hoc consultancy.

We will respond to requests for assistance with your tax affairs made by you in meetings, over the telephone or in writing. Our deliverable may take the form of oral advice, or an email or a longer written communication to be agreed with you at the time.

Term of services

This engagement will continue until completion of the Services, unless terminated earlier in accordance with clause 13 of our Terms of Business.

The tax advice will cover the UK only. Tax consequences in any other jurisdiction are not covered.

Commencement of engagement

This engagement will start on the date we commence the provision of services, notwithstanding that this may be before the date this engagement letter is signed.

Fees

Our fees for tax compliance and advisory services will be calculated on a 'time spent' basis unless a fixed fee or alternative arrangements is agreed between us in advance of the work being performed.

We draw your attention to clause 7.7 in the attached terms of business which provides that our fees are subject to periodic review and we reserve the right to adjust our hourly charge out rates from time to time.

Our current hourly rates (excluding VAT, if applicable) are as follows:

<i>Partner</i>	<i>£895 - £940</i>
<i>Technical Director</i>	<i>£820</i>
<i>Director</i>	<i>£695</i>
<i>Senior Manager</i>	<i>£610</i>
<i>Manager</i>	<i>£525</i>
<i>Senior Associate</i>	<i>£435</i>
<i>Associate</i>	<i>£290</i>

For the work completed in this engagement, as detailed in this Statement of Work, a 15% discount will be applied to our current hourly rates.

We will provide a weekly WIP report on a Monday morning.

Term of services

This engagement will continue until completion of the Services, unless terminated earlier in accordance with clause 13 of our Terms of Business.

The tax advice will cover the UK only. Tax consequences in any other jurisdiction are not covered.

Excluded services

The following is a nonexclusive list of services that will not be provided pursuant to this SoW:

- External and internal audit services
- Legal services
- Opinions on financial statements or any other attestation services
- Advice on tax matters that are not expressly part of the scope of work
- Implementation.

Although Andersen LLP, within the scope of this engagement, will use its experience to help identify tax issues and opportunities, it will not be responsible for ensuring that all possible claims for tax refunds or other tax savings opportunities are brought to Client's attention and/or are timely made with the relevant taxing authorities.

Andersen LLP will not be responsible for any tax controversy matters between Client and any taxing authority including identification of potential reportable transactions unless specifically engaged to do so.



Confirmation of acceptance

Please confirm your agreement with the terms of this SoW by signing a copy of this letter and returning it to me.

We look forward to working with you.

Yours sincerely,



Zoe Wyatt
Partner

For and on behalf of Andersen LLP

DocuSigned by:

1315E92CCA0F408...

Chris Ferraro, Interim CEO

For and on behalf of Celsius Network Limited



Exhibit 3

Terms of Business

ANDERSEN LLP - TERMS OF BUSINESS (September 2022)

Thank you for engaging Andersen LLP in relation to your taxation affairs. In the interests of proceeding on the basis of a clear agreement at the outset, please review these terms carefully, together with the accompanying engagement letter. If you have any questions or disagree with any of the terms, please contact us immediately.

1. Andersen LLP

- 1.1. Andersen LLP is a limited liability partnership registered in England and Wales, with registered number OC421079.
- 1.2. Andersen LLP is the UK member firm of Andersen Global, a Swiss verein ("AG") comprised of an association of independent member firms located throughout the world providing services and which are listed at andersen.com (each, a "Member Firm").

2. Our contract with you

- 2.1. Our relationship with you is governed by these terms of business, our engagement letter and any accompanying schedules. In the event of any conflict between the engagement letter and these terms of business, the provisions of clause 28.3 should apply.
- 2.2. Together, these documents constitute our contract, which will apply retrospectively to any previous discussions and correspondence between you and us. This is the case even if you do not sign and return a copy of our engagement letter.

3. Tax advisory services

- 3.1. Andersen will provide tax advice from time to time on matters to be agreed between us in writing, for example in a written 'Statement of Work'
- 3.2. You will issue us with a separate written instruction in relation to each matter unless we have specifically agreed in writing to provide advice on an ongoing basis under a general retainer.
- 3.3. We shall have no obligation to advise on any matter unless we have been instructed to do so and have notified you of our acceptance of the instruction.
- 3.4. Our work for you on each matter will be deemed concluded when we have provided you with our written advice and we shall have no obligation to subsequently update the advice.
- 3.5. Any changes to our services will be effective only when agreed by both parties in writing.
- 3.6. In the event that we have performed no work on your behalf on any matter for 12 consecutive months, you agree that our contract with you will have been terminated.

4. Tax compliance services

- 4.1. We will be responsible for preparing tax returns only if we have confirmed our agreement in writing to do so, with specific reference to the tax returns we will be responsible for.
- 4.2. You are legally responsible for ensuring that your tax return is complete and correct. It is therefore very important that you understand and agree the content of the tax returns before they are submitted.
- 4.3. To enable us to carry out our work you agree that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions. You will provide all information necessary for dealing with your affairs, including details of any claims or elections you have made in previous years which may impact on returns for the tax years for which we are responsible. We will rely on the information and documents being true, correct and complete, and will not audit the information or those documents. If you are reporting transactions relating to cryptoassets we will not be responsible for inputting the relevant data and we will rely on the information that you provide from software providers or personal calculations that use the correct calculation methods that you have checked to ensure that the reports are correct and reflect the transactions that you have carried out. We have a preferred software partner and we will provide details when required but we do not give any warranty or representation as to their services. If we provide you with a tax questionnaire and you do not complete it, then it is nevertheless important that you review the questionnaire so that you are aware of the information required which may impact your tax return.
- 4.4. You will provide us with information within the timeframe requested by us so that your tax return can be completed and submitted by the due date.
- 4.5. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not, please let us know so that we can assess its significance.

5. Your responsibilities

- 5.1. You agree to fully cooperate with us in the matters we are handling for you and to provide all information that is known or available to you which is relevant to those matters.
- 5.2. We rely on the accuracy and completeness of the information provided by you and any third parties acting on your behalf. This means that you need to make us aware of your personal deadlines and expectations, and provide us with documents, information and instructions promptly when we require them.
- 5.3. You agree that where we make an assessment for you of the likely level of risk associated with different potential courses of action, it is a matter solely for you whether that risk is acceptable to you and whether that course of action is appropriate for you in all the circumstances and taking account of every factor in that decision.

- 5.4. We conduct our business and give our advice in the English language. Where you provide documents information in a foreign language, it is your responsibility to provide translations. It is your responsibility to ensure that you are able to understand our communications and our advice, including where English is not your native language. If we provide or facilitate a translation of our service and any other language, then the English version will prevail in the event of any inconsistency.

- 5.5. We will not be liable for any loss arising as a result of you not fulfilling your obligations, for example your failure to provide information requested on a timely basis.

6. Reliance on advice

- 6.1. Advice given orally cannot be relied upon unless confirmed in writing. This is because it is usually the case that we will need to fully review the relevant facts, undertake research and confer with colleagues in order to be sure that the advice is correct. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing.

7. Fees and payment terms

- 7.1. Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility, and the importance and value of the advice that we provide, as well as the level of risk.
- 7.2. Where our fees are to be charged on a time spent basis, we will keep accurate records of the time spent in dealing with your work, including, but not limited to:- meetings, travelling (where that time cannot be usefully spent on work for others), reading; preparing, negotiating and working on documents; research; dealing with correspondence; making and receiving phone calls; attending court or other formal proceedings, including waiting time; preparing notes of meetings and telephone calls; and complying with professional rules and statutory requirements.
- 7.3. If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.
- 7.4. We may agree to a fixed fee for a particular assignment. The occurrence of (i) any event or transaction which materially affects the scope, manner, nature, or quantity of the services, or (ii) any change in the laws, rules, regulations that materially affects the scope, manner, nature, or quantity of the services shall be considered a change in the scope of services which may result in a revision to our fees. If at your request we perform services over and above the agreed scope of services, any additional fees will be charged on a time spent basis. Any fixed fee agreement will apply for no longer than one year.
- 7.5. With respect to fixed fees for tax compliance services, some of the circumstances that may result in additional fees include incomplete tax information and/or tax questionnaire; significant or complex investment activity; issues that require significant tax research; sale of business property; and information that we were not made aware of before providing our fixed fee quote.
- 7.6. If we provide a fixed or estimated fee for tax compliance work, this will not also include dealing with any subsequent enquiry by the tax authorities.
- 7.7. Our fees are subject to periodic review and we reserve the right to adjust our hourly charge out rates from time to time.
- 7.8. We bill in advance and/or on a monthly basis and our invoices are due for payment immediately on receipt. We reserve the right to charge interest at the rate of 8% above the Bank of England base rate under the Late Payment of Commercial Debts (Interest) Act 1998 on any bills which remain unpaid after 30 days. You agree to reimburse us for reasonable expenses that we incur in connection with the services.
- 7.9. Our fees are exclusive of VAT, which will be added where it is chargeable. If our services are subject to VAT, you indemnify us for any interest, penalties or legal costs which we incur as a result of any incorrect information provided by you in relation to your VAT status.
- 7.10. If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.
- 7.11. You agree that the fees are exclusive of any withholding tax or other taxes and that, to the extent that any such taxes are applicable, you shall be liable for payment. All payments due shall be made without withholding or deduction on account of any taxes whatsoever.

8. Implementation

- 8.1. We will only assist with implementation of our advice if there has been prior written agreement between us.

9. Intellectual property rights

- 9.1. We will retain all copyright in any document prepared by us during the course of carrying out the engagement save where the law specifically provides otherwise. You will have a non-exclusive, non-transferable licence to use the deliverables for your own internal purposes.

10. Sub-contractors

- 10.1. We may subcontract work to Andersen Global Members and/or Collaborating firms (each of which is a separate and independent legal entity) or other subcontractors. We remain solely responsible for the services.

11. Limitation of liability

- 11.1. We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence, fraud or wilful default. We can only limit our liability for loss or damage to the extent that the law allows. In particular, we cannot limit our liability for death or personal injury caused by our negligence.

Limitation of third-party rights

- 11.2. You acknowledge that our service may have implications for you and other persons and entities connected with you (for example, affiliates, directors, partners and employees). We shall have no liability to such persons and entities.
- 11.3. The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter or other document that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you that you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

Exclusion of liability for loss caused by others

- 11.4. We will not be liable if such any losses, penalties, interest or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.
- 11.5. In particular, where we refer you to another firm whom you engage with directly, we accept no responsibility in relation to their work and will not be liable for any loss caused by them.

Exclusion of liability in relation to circumstances beyond our control

- 11.6. Neither party will be liable to the other for any delay or failure to perform its obligations under this engagement letter if the delay or failure is caused by circumstances outside our/your reasonable control.

Exclusion of liability relating to non-disclosure or misrepresentation

- 11.7. We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us.
- 11.8. This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures that we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

Events, developments or changes in circumstances subsequent to the provision of advice

- 11.9. There may be events, developments or changes in circumstances subsequent to the provision of our advice which may affect the continuing validity of our advice. You agree that we have no obligation to update our advice or to notify you of any such matter of which we have become or may become aware.
- 11.10. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.

Indemnity for unauthorised disclosure

- 11.11. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

Specific type of loss

- 11.12. You agree that we will not be liable for (i) loss or corruption of data from your systems, (ii) loss of profit, goodwill, business opportunity, anticipated savings or (iii) indirect or consequential loss.

Limitation of our liability

- 11.13. You agree that our total liability (including interest) for all claims connected with the services or the agreement (including but not limited to negligence) is limited to £500,000.
- 11.14. That sum shall be the maximum aggregate liability of Andersen LLP, its partners, agents and employees to all persons to whom the engagement letter is addressed and also any other person that we have agreed with you may rely on our work.
- 11.15. You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our partners or employees on a personal basis.

Limitation period

- 11.16. Any claims must be brought no later than 2 years after the date the claimant should have been aware of the potential claim and, in any event, no later than 4 years after any alleged breach.

Services provided under engagements with other Andersen member firms

These terms relate only to your contract with Andersen LLP. You agree not to bring any action against Andersen LLP with respect to services provided under a separate contract with other Andersen Global member, collaborating firms or other subcontractors.

12. Information, documents and materials

- 12.1. We will not audit any information or documents provided by you, neither will we attempt to detect or accept responsibility for detecting fraud or other wrongdoing.
- 12.2. In performing our services, we will not be deemed to have knowledge of any information which has not been made available to us. In addition, we will not be deemed to have knowledge of any information held by other firms within the Andersen Global network.

13. Termination

- 13.1. Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party, except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.
- 13.2. In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.
- 13.3. If you engage us for a one-off piece of work (for example advice on a one-off transaction or preparation of a tax return for one year only) the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties and we will not undertake further work beyond that date. Should you subsequently request additional services and should we agree to provide them, then those services will be subject to these terms of business.
- 13.4. Where recurring work is provided (for example ongoing compliance work such as the completion of annual tax returns) the engagement ceases on the relevant date in relation to the termination as set out above. Unless immediate termination applies, in practice this means that the relevant termination date is 21 days after the date of notice of termination, or a later agreed date.
- 13.5. We owe you no duties beyond the date of termination and will not undertake any further work.
- 13.6. You agree that you will pay us for all services provided up to the date of termination.
- 13.7. Under the Consumer Contracts (Information, Cancellation and Additional Charges) Regulations 2013 you may have the right to cancel this agreement within 14 days of signing our engagement letter without giving any reason. The cancellation period will expire after 14 days from the day of the conclusion of the contract, i.e. when we receive your written agreement to this engagement. To exercise the right to cancel, you must inform us of your decision to cancel this contract by a clear statement before the cancellation period has expired. We will reimburse to you any payments received with a deduction for fees in respect of any services already carried out during this period.

14. Client identification and verification

- 14.1. As with other professional services firms, we are required to identify and verify our clients for the purposes of the UK anti-money laundering legislation. We cannot start work until this requirement has been met. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases including ID verification software.

15. Quality of services and dispute resolution

- 15.1. We are committed to providing you with a high-quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of our service, please contact the partner responsible for your services or Julian Nelberg. We agree to look into any complaint carefully and promptly and do everything reasonable to try and resolve it. If you are still not satisfied you can refer your complaint to our professional body, the CIOT.
- 15.2. If a dispute arises then you agree that we will seek to resolve it by discussion, negotiation and mediation before commencing legal proceedings.

16. Confidentiality and data protection

- 16.1. We will respect the personal data we hold on you or, where you are a corporate body, the personal data of your principals, officers, employees or agents which you provide to us (with their consent where appropriate). We will keep such data on our systems and databases to enable us to provide taxation services to you, for administration and accounting purposes, and so that we can send relevant information on our services and on events that may be of interest from time to time.
- 16.2. Personal data will be processed and kept securely in accordance with relevant data protection laws. We will not disclose personal data to third parties except for the purposes mentioned above at clause 10 above.
- 16.3. We will keep any commercially sensitive information about your business and affairs confidential and will not disclose it to any other person except in certain circumstances including but not limited to: (a) with your consent; (b) for the purposes of sharing relevant information with your other professional advisers, which may also be outside the European Union or European Economic Area; (c) where disclosure is required by law or any regulatory authority; (d)

to the extent that such information enters, or has entered the public domain; or (e) to our auditors or other professional advisers in connection with the performance of their duties. Subject to these exceptions, our use of the information you provide to us is subject to your instructions, the Data Protection Act 2018 and our duty of confidentiality.

- 16.4. We will also not use your confidential information for the advantage of our other clients. Likewise, you acknowledge that we will not use confidential information obtained from another client for your advantage, even if it is relevant to a matter. We have put in place adequate policies and procedures to ensure that where we share your information with subcontractors it is protected from disclosure to the same extent.
- 16.5. If we are instructed by you and another person or entity to act for you jointly, then you acknowledge that we will be entitled to share confidential information between you and such other clients for the purposes of fulfilling that joint retainer. If the interests of our joint clients later diverge or we are otherwise told that we cannot share certain information in this way, we may have to terminate the joint retainer and consider whether we can continue to act for you or such other clients.
- 16.6. Our professional indemnity insurance requires us to notify insurers of (a) claims (meaning a situation where you have brought a claim against us or where you have indicated that you intend to bring a claim against us) and (b) circumstances (meaning a situation where we consider that an error might have occurred on our part, but where you have not yet made a claim). It is in both your and our insurers' interests to be fully advised of such situations, as soon as possible and, to the extent necessary for such purposes, you permit us to disclose any confidential documentation to our insurers and/or insurance brokers.
- 16.7. Inevitably, in the course of dealing with any matter on which you instruct us, we may need to provide some of your information to third parties and you agree that we have the authority to do so when reasonable and necessary. For example, if you authorise us to work with other professionals, we will assume that we may disclose any relevant aspect of your affairs to them. If we have any doubt as to whether you might object to the disclosure of any such information we will seek to obtain your consent before doing so.
- 16.8. You agree that we may share non-confidential information, such as your name and details of the services provided;
- i. with member and collaborating firms in the Andersen organisation, for the purposes of conflict and relationship checking.
 - ii. externally for the purposes of marketing our services.
- 16.9. During the course of our representation, we may outsource and subcontract work and processes to external service providers such as Andersen Global member firms and other service providers, who may be located outside the European Economic Area. We will always agree confidentiality and data protection agreements with any third parties to which we outsource any activities. Please let us know if you require further information or would rather we did not outsource in relation to any particular information or documents which belong to you.
- 16.10. You agree not to disclose our deliverables to anyone else or to make the benefit of our services available to anyone else, except with our prior agreement or where required by law or regulation to do so. Where such information is disclosed to third parties, this may be done only on the basis that you advise the third party that Andersen accepts no liability to them and no onward disclosure may be made.
- 16.11. We are obliged to notify the UK tax authorities of certain types of arrangement which might secure a fiscal advantage and proposals to implement such arrangements. Our decision to make such a notification is a matter that we reserve entirely to our sole discretion. Where there are other current or future laws or regulations in any jurisdiction that require disclosure of our advice, we will also comply with those disclosure requirements. We shall not incur any responsibility or liability to you for any loss or damage or other adverse consequences that may result from any notification or disclosure made pursuant to this clause.

17. Conflicts of interest

- 17.1. We cannot act for you in relation to a matter if our duty to act in your best interest conflicts, or there is a significant risk that it will conflict, with our obligation to act in the best interests of one or more of our other clients in respect of the same or a related matter, unless we are permitted to do so by our professional rules.
- 17.2. If a conflict of interest becomes apparent after we have agreed to act, we will notify you promptly but you acknowledge that there is a chance that we may be required to stop acting for you and may need to withhold information as to our reasons for doing so.
- 17.3. You agree that we may act for other clients who operate in the same sector as you and whom you may regard as having interests which are adverse to your own, except where we are not permitted to do so by our professional rules.

18. Communication

- 18.1. The parties agree to the use of e-mail, voice mail and other electronic methods to transmit and receive information, including confidential information, between the parties and between Andersen and outside specialists or other entities engaged by either us or you. Andersen shall not be liable for any loss, damage, expense, inconvenience, or harm resulting from the loss, delay, interception, corruption, or alteration of any electronic communication due to any reason beyond our reasonable control.
- 18.2. Inherent in the nature of email is the possibility of impersonation. If you are in any doubt as to whether an email purporting to come from us is genuine, please contact the person named as the sender by another means.
- 18.3. Any communication by us with you sent through the post is deemed to arrive at your postal address two working days after the day that the document was sent.
- 18.4. You agree to keep us up to date with accurate contact details at all times.

19. Electronic signature

- 19.1. The parties acknowledge and agree that this agreement may be electronically signed and that any electronic signatures appearing in this agreement shall be treated the same as handwritten signatures for all purposes, including validity, enforceability, and admissibility. Either party may copy this completed agreement for electronic storage in a non-editable format, at which time the paper form of this agreement may be destroyed

20. Internal disputes within a client

- 20.1. If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of a business client, it should be noted that where our client is the business, we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the normal place of business for the attention of the directors/proprietors. If conflicting advice, information or instructions are received from different directors/principals in the business, we will refer the matter back to the board of directors/the partnership/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

21. Investment advice

- 21.1. Investment business is regulated under the Financial Services and Markets Act 2000. If, during the provision of professional services to you, you need advice on investments, including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority or licensed by a designated professional body as we are not authorised to give such advice.

22. Regulated legal services

- 22.1. Our services are not regulated by the Solicitors Regulation Authority (SRA).

23. Legal privilege

- 23.1. You acknowledge that certain documents and other communications involving and/or disclosed to or by Andersen may be subject to one or more claims of privilege by or on your behalf. You are solely responsible for managing the recognition, establishment, maintenance, and/or waiver of these potential protections and for involving legal counsel as you deem necessary. In that regard, Andersen shall cooperate with your reasonable written instructions regarding same, unless prohibited by law. In all events, you agree that Andersen shall have no obligation to assert any claims of privilege on your behalf or to incur any legal expense defending against any demands of any party to produce Client documents or participate in any legal process.

24. Professional body rules

- 24.1. Andersen LLP adhere to the Chartered Institute of Taxation (CIOT)'s Professional Rules and Practice Guidelines, and Professional Conduct in Relation to Taxation. You can find a copy of these documents on the CIOT's website. We will observe and act in accordance with the by-laws, regulations and ethical guidelines of the CIOT and will accept instructions to act for you on this basis.
- 24.2. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.
- 24.3. In particular, you give us the authority to correct errors made by HMRC where we become aware of them. In addition, we will not undertake tax planning which breaches the CIOT rules on Professional Conduct in Relation to Taxation. We will therefore comply with the HMRC General Anti-Abuse Rule ('GAAR') and targeted anti-avoidance rules. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices. The requirements are also available online at the CIOT website.
- 24.4. The implications of professional body membership as it relates to GDPR are set out in the privacy notice, which should be read alongside these standard terms and conditions of business.

25. Document storage and retention

- 25.1. We reserve the right to retain electronic copies of all materials relevant to our services (whether documents provided by you or advice provided by us), subject to applicable data protection laws.
- 25.2. We will not release materials which belong to us, such as working papers, unless we have specifically agreed to do so.
- 25.3. You have a legal responsibility to retain documents and records relevant to your tax affairs. We will return any original documents to you if requested. We reserve the right to destroy any of your documents that we have not been able to return to you after a period of six months unless other laws or regulations require otherwise.

26. Professional indemnity insurance

- 26.1. In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details about the insurer and coverage can be requested from us.

27. Anti-money laundering

- 27.1. We are required by anti-money laundering legislation to undertake client due diligence on new clients and to monitor that due diligence on an ongoing basis.
- 27.2. Anti-bribery and corruption legislation prohibits us from offering or giving, or from requesting or receiving, any form of financial or other benefit which is intended to induce a person to behave corruptly.

27.3. In certain circumstances, we may be required by law to disclose to the relevant authorities suspicions of money laundering or our knowledge of activities relating to persons to whom sanctions apply. We may not be permitted to inform you that we have made or are contemplating making such disclosures and, pending consent or permission to proceed from the authorities, we may be unable to take any further action on your behalf or may be required to cease acting for you.

27.4. We do not accept any liability for any loss flowing directly or indirectly from our compliance with our duties (or our duties as we understand them) in respect of the matters outlined above.

28. Applicable law and interpretation

28.1. Our relationship with you will be governed by English law and the English courts shall have exclusive jurisdiction to settle any dispute arising out of or in connection with this contract or our retainer on any matter (including a dispute relating to any non-contractual obligations).

28.2. If any provision of this engagement letter or terms is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

28.3. In the event of any conflict between these standard terms and conditions and the engagement letter or schedules of services, the relevant provision in the engagement letter or schedules will take precedence.



PRIVACY NOTICE

March 2022

Introduction

The Data Protection Act 2018 (“DPA 2018”) and the General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.

Andersen LLP is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows:

Andersen LLP
80 Coleman Street, London, EC2R 5BJ
Data protection contact: Jamie Richbell

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

The purposes for which we intend to process personal data

We intend to process personal data for the following purposes:

- To enable us to supply professional services to you as our client.
- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLR 2017”).
- To comply with professional obligations to which we are subject as a members i.e. ICAEW, Chartered Institute of Taxation, Association of Taxation Technicians, etc.
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so.

The legal bases for our intended processing of personal data

Our intended processing of personal data has the following legal bases:

- At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above.
- The processing is necessary for the performance of our contract with you.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).
- The processing is necessary for the purposes of legitimate interests which we pursue (e.g. investigating/defending legal claims).

It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

Persons/organisations to whom we may give personal data

We may share your personal data with:

- HMRC and/or Internal Revenue Service
- any third parties with whom you require or permit us to correspond
- subcontractors
- an alternate appointed by us in the event of incapacity or death
- tax insurance providers



- professional indemnity insurers
- our professional bodies (e.g. ICAEW, Chartered Institute of Taxation, Association of Taxation Technicians) and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)
- Identity verification partners (to satisfy 'Know Your Client' compliance obligations under MLR 2017 (or any similar legislation))

If the law allows or requires us to do so, we may share your personal data with:

- the police and law enforcement agencies
- courts and tribunals
- the Information Commissioner's Office ("ICO")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. If you ask us not to share your personal data with such third parties we may need to cease to act.

Retention of personal data

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

- where tax returns have been prepared it is our policy to retain information for 7 years from the end of the tax year to which the information relates.
- where ad hoc advisory work has been undertaken it is our policy to retain information for 5 years from the date the business relationship ceased.
- where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship, but will be deleted 7 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 7 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Individuals, trustees and partnerships

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Companies, LLPs and other corporate entities

- six years from the end of the accounting period.

Where there is information relating to overseas income or gains, the time period that HMRC have to raise an assessment has been extended to 12 years. We would therefore recommend that where relevant, documentation relating to overseas income and gains is retained for the later of 12 years after the end of the tax year and the date any HMRC enquiry is finalised.

Where there is an ongoing HMRC enquiry into a relevant tax year, then any information relating to the income or gains under review should be retained until the enquiry is concluded. This would cover relevant information for all tax years that are still open to be assessed at the time the enquiry commences and is not restricted to the relevant tax year under review. We are happy to provide further guidance where appropriate.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.



Requesting personal data we hold about you (subject access requests)

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs"). Please provide all SARs in writing marked for the attention of Jamie Richbell.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

- your date of birth
- previous or other name(s) you have used
- your previous addresses in the past five years
- personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
- what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- the photograph identity page of your passport or a copy of your driving licence; and
- a recent (dated within 3 months) utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We will not charge you for dealing with a SAR.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

Putting things right (the right to rectification)

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

Deleting your records (the right to erasure)

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

The right to restrict processing and the right to object

In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.



Obtaining and reusing personal data (the right to data portability)

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website (www.ico.org.uk).

The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

Withdrawal of consent

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data.

Automated decision-making

We do not intend to use automated decision-making in relation to your personal data.

Complaints

If you have requested details of the information we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send any complaints to Jamie Richbell.

If you are not happy with our response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).

Our ICO registration number is ZA435926



Exhibit B

Wyatt Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)

) Case No. 22-10964 (MG)
)

) (Jointly Administered)
)

**DECLARATION OF ZOE WYATT
IN SUPPORT OF THE DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER (I) AUTHORIZING THE RETENTION AND
EMPLOYMENT OF ANDERSEN LLP AS U.K. TAX SERVICES PROVIDER
EFFECTIVE AS OF FEBRUARY 28, 2023, AND (II) GRANTING RELATED RELIEF**

I, Zoe Wyatt, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") as follows:

1. I am the Head of the Crypto and Digital Assets division at Andersen LLP ("Andersen"), a limited liability partnership registered in England and Wales with the registration number OC421079. I provide this declaration (this "Declaration") in support of the application (the "Application") and proposed order (the "Order") of the above-captioned debtors and debtors in possession (the "Debtors") to retain Andersen as the UK tax services provider to Celsius Network Limited (the "UK Debtor"), effective as of February 28, 2023, pursuant to the terms and conditions set forth in the agreements between the UK Debtor and Andersen attached as Exhibit 1

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

to the Order (the “Engagement Letter”), the statement of work attached as Exhibit 2 to the Order (the “Statement of Work”), and the terms of business attached as Exhibit 3 to the Order.²

2. The facts set forth in this Declaration are based upon our knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by us or our professionals of Andersen under the firm’s direct supervision and direction.

3. As set forth in further detail in the Engagement Letter and the Statement of Work, Andersen has agreed to provide certain tax services (the “Services”) to the Debtors in connection with these chapter 11 proceedings. A description of each of the Services is summarized below and described fully in the Engagement Letter and the Statement of Work.³

A. U.K. Tax Compliance Services

a. Handover process with Mazars.

(i) Andersen will coordinate with Mazars, the UK Debtor’s previous tax advisor, to transition services to Andersen so as to best provide tax services to the Debtors.

(ii) The services provided by Andersen to the Debtors concern separate issues to those handled by Mazars, so duplication of efforts is highly unlikely.

(iii) Andersen will, where possible, work to avoid duplication of efforts already undertaken by Mazars.

b. Review of expenses for 2021 tax return.

(i) Andersen will review the UK Debtor’s expenses for the purpose of filing their corporate tax return.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Engagement Letter and Statement of Work.

³ The summaries of certain terms of the Engagement Letter and Statement of Work herein are qualified in their entirety by reference to the provisions of the Engagement Letter and Statement of Work themselves. To the extent there is any discrepancy between the summaries contained in the Declaration and the terms of the Engagement Letter and Statement of Work themselves, the terms of the Engagement Letter and Statement of Work shall control.

c. Completion and filing of Corporation Tax return for 2021.

(i) Andersen shall advise the UK Debtor on the amount of UK corporation tax that should be paid.

(ii) Andersen will advise the UK Debtor of any necessary claims and/or elections relevant for the UK Debtor's company tax returns, based on the information Andersen receives from the UK Debtor.

(iii) Andersen shall also advise the UK Debtor of any additional payments if Andersen anticipates that the final UK corporation tax liability is likely to exceed the amounts paid or liaise with the UK Debtor as to how the UK Debtor would like to deal with any overpayment.

d. Review and completion of VAT registration process as commenced by Mazars.

(i) Andersen will advise the UK Debtor as to the necessary steps to be taken to ensure registration within the UK VAT tax regime.

(ii) Andersen will advise the UK Debtor as to any pending liability for VAT tax and any other items necessary for compliance with the UK VAT tax regime.

e. Ad hoc consultancy.

(i) Andersen will provide to the UK Debtor advice regarding UK direct taxes, including corporation tax, UK income tax (such as the obligation to withhold tax on annual interest payments), and UK indirect taxes, including, but not limited to, support in responding to information requests from the UK Debtor's appointed lawyers, in relation to the UK Debtor's proposed restructuring for Chapter 11 purposes.

(ii) Andersen may provide general tax advice and recurring tax advisory services as well as tax advice on specific projects regarding the UK Debtor's tax affairs.

Andersen's Disinterestedness

4. Based on the independence check process that is described herein, to the best of our knowledge, information and belief, Andersen (a) does not hold or represent an interest adverse to the UK Debtor or their estates and (b) is a "disinterested person," as such term is defined in section 101(14) of title 11 of the United States Code (the "Bankruptcy Code"), as required under section 327(a) of the Bankruptcy Code. Specifically, Andersen obtained from the Debtors and

their representatives the names of individuals and entities that may be parties in interest in these chapter 11 cases and such parties are listed on **Exhibit B-2** hereto. Andersen has searched its electronic database for its connections to the entities listed on **Exhibit B-2** hereto. Andersen has also reviewed prior representations to ascertain any conflict that might arise from the prior employment of Partners or employees working at the firm. Only two parties, Fragomen, Del Rey, Bernsen & Loewy, LLP (an expired engagement) and Meltwater News US Inc. (an ongoing engagement with a potential affiliate) were identified as potential conflicts. Nevertheless, Andersen has not identified any Potential Parties in Interest which present a clear conflict in these chapter 11 cases. The aforementioned parties as well as any other parties which may have retained Andersen within the last three years (or their affiliates, as the case may be) in matters unrelated to these cases are disclosed on **Exhibit B-1** attached hereto. Moreover, to the best of our knowledge, information and belief, Andersen's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, we believe that Andersen is eligible for retention by the UK Debtor under section 327(a) of the Bankruptcy Code.

Professional Compensation

5. Andersen intends to charge the UK Debtor fees for the Services, with Andersen's fees and expenses relating to work for the UK Debtor included in Andersen's fee applications, as set forth in the Engagement Letter and Statement of Work and summarized below.

6. Provision of work and advisory services pursuant to the Engagement Letter and Statement of Work will be billed based on Andersen's hourly rates for such services, which currently are as follows:⁴

⁴ As of the date of the Statement of Work and Engagement Letter setting out the fees, the conversion rate is 1 USD = .8 Pounds.

Level	Hourly Rate (£)	Hourly Rate (\$)
Partner	895–940	1112–1168
Technical Director	820	1019
Director	695	863
Senior Manager	610	758
Manager	525	652
Senior	435	540
Assistant	290	360

7. Andersen’s fees are exclusive of taxes or similar charges, as well as customs, duties, or tariffs imposed in respect of the Services, all of which the UK Debtor shall pay. Andersen will apply a 15% discount to its current hourly rates.

8. In addition to the fees set forth above, the UK Debtor shall reimburse Andersen for any reasonable expenses (including adverse foreign exchange movements on settlement of Andersen’s fees in USD) incurred in connection with the performance of the Services set forth in the Engagement Letter and Statement of Work, including any potential value-added taxes, sales taxes, and other indirect taxes incurred in connection with the delivery of the Services.

9. The hourly rates and corresponding rate structure that Andersen will use in these chapter 11 cases are the same that Andersen uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. These rates and the rate structure reflect complex matters that are typically international in scope and involve great complexity, high stakes, and severe time pressures. The hourly rates vary with the experience and seniority of the individuals assigned.

Certain Other Terms of the Engagement

10. Andersen’s provision of Services to the UK Debtor is contingent upon this Court’s approval of each term and condition set forth in the Engagement Letter and Statement of Work.

Copies of the Engagement Letter and Statement of Work are submitted with this Declaration for approval.

11. The UK Debtor or Andersen may terminate the Engagement Letter, respectively, by giving not less than twenty-one days' notice in writing to the other party, except as otherwise provided in the terms of business attached to the Engagement Letter and Statement of Work. Notwithstanding such termination, however, the UK Debtor's estate will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letter and Statement of Work will continue (either indefinitely or for a specified period of time) following termination.

[Remainder of page intentionally left blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of our knowledge, information, and belief.

Dated: May 9, 2023

Respectfully submitted,

/s/ Zoe Wyatt

Zoe Wyatt

Partner

Exhibit B-1

Parties in Interest Connections Checks

Potential Connections or Related Parties

Current and Former Clients of Andersen

Affiliates

Meltwater News US Inc.

Professionals & Advisors

Fragomen, Del Rey, Bernsen & Loewy, LLP

Exhibit B-2

Potential Parties in Interest

Schedule 1

Parties in Interest

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Custody Ad Hoc Group
1(b)	Bankruptcy Examiner and Professionals
1(c)	Bankruptcy Judges and Staff
1(d)	Debtors' Retained Bankruptcy Professionals
1(e)	Other Bankruptcy Professionals
1(f)	Contract Counterparties
1(g)	Counsel to Former Executives
1(h)	Debtors and Current and Recent Entities Affiliated with the Debtors
1(i)	Directors and Officers
1(j)	Fee Examiner and Professionals
1(k)	GK8 Top 20 Vendors
1(l)	Institutional Customers
1(m)	Insurance Underwriters and Brokers
1(n)	Landlords
1(o)	Legal Matters and Litigants
1(p)	Non-Bankruptcy Advisors and Ordinary Course Professionals
1(q)	Entities and Individuals Related to Notices of Appearance and Pro Hac Vice Admissions
1(r)	Other Related Parties
1(s)	Potential Bidding Parties
1(t)	Retail Customers
1(u)	Significant Equity Holders
1(v)	Taxing Authority/Governmental/Regulatory Agencies
1(w)	U.S. Trustee Personnel for the Southern District of New York
1(x)	UCC Members and Other UCC Professionals
1(y)	Utilities
1(z)	Vendors.
1(aa)	Known Affiliates – JV
1(bb)	Ordinary Course Professionals

Schedule 1(a)

Custody Ad Hoc Group

Anderson, Jan	Smith, Laura Dronen
Audeh, Ramzi	Stearns, Aaron
Banda, Santosh Praneeth	Tuan, Joey
Benator, Ilene	Turner, Elvin R.
Bierbaum, Cheryl	Urbano, Melinda
Bradley, Frank Malcom	Vejseli, Veton
Butryn, Robert K.	Wong, Calvin
Calderone, Anthony	Yadav, Rishi Rav
Castillo, Gilbert	
Chan, Allison	
Cherktyek Consulting, LLC	
Chiakulas, John	
Cifani, Michael	
Crespo, Frank	
Dimetros, Jonandre	
Dreikosen, Stephen	
Fikar, Thomas Dean	
Frederick, Paul	
Gasso, Julius	
Gilmore, Andrew	
Griffin, Sargam Petra	
Guillo, Adrien	
Gurazada, Lakshmi Sai Lalitha	
Haddad, Ghassan	
Huang, Hsuan Yao	
Lebor, Christine	
Lindsay, Jacob	
Little, David	
Mansour, Ashley	
McLain, Karen	
Ralbovsky, Yanxing	
Reyes, Eduardo	
Reyes, Marino	
Richardson Jr., Harry B.	
Robinson, Craig	
Salyards, Jedidiah A.	
Saunders, William	
Schmeizer, Scott	
Singer, Michael	
Singh, Roshandip	
Smith, Jason	

Schedule 1(b)

Bankruptcy Examiner and Professionals

Huron Consulting Services LLC
Jenner & Block LLP
Shoba Pillay

Schedule 1(c)

Bankruptcy Judges and Staff

Beckerman, Lisa G.
Chapman, Shelley C.
Drain, Robert D.
Garrity, James L., Jr.
Glenn, Martin
Jones, David S.
Lane, Sean H.
Mastando III, John P.
Morris, Cecelia G.
Philip Bentley
Wiles, Michael E
Anderson, Deanna
Barajas, Andres
Jennifer Pollan
Julia Bonnell
Slemmer, Daniel
Ziesing, "Frances" Annie

Schedule 1(d)

Debtors' Retained Bankruptcy Professionals

Alvarez & Marsal
Centerview Partners
Kirkland & Ellis LLP
Latham & Watkins LLP
A.M. Saccullo Legal, LLC
Fischer (FBC & Co.)
Ernst & Young LLP
Stretto

Schedule 1(e)

Other Bankruptcy Professionals

C Street Advisory Group
Brown Rudnick LLP
Deloitte & Touche LLP
Elementus
Houlihan Lokey
Kroll Restructuring
M-III Partners, LLC
Pepper Hamilton LLP
Perella Weinberg Partners
KE Andrews
Anderson LLP
Togut, Segal & Segal
Willkie Farr & Gallagher LLP
Paul, Weiss, Rifkind, Wharton & Garrison LLP

Schedule 1(f)

Contract Counterparties

2nd Market

Bank Hapoalim

Bits of Gold LTD

Blockdaemon Inc.

Explorium Ltd.

Guberman Consulting

Hamilton's Reserve Inc.

Ibrahim, Daniel

IOTA Stiftung (IOTA Foundation)

Kirobo Ltd.

Maven Digital Ltd

Niki GA Management and Maintenance Ltd

Noet Aviv Ltd

Oobit Technologies Pte. Ltd

Prosegur Custodia De Activos Digitales S.L.U.

ProxiBit

Reblonde Public Relations

Simon, Elie

SolidBlock Inc

Tezos Foundation

Tromer, Eran

Vast Bank, National Association

ZoomInfo Technologies

Schedule 1(g)

Counsel to Former Executives

Cadwalader Wickersham & Taft
Paul Hastings LLP

Schedule 1(h)

Debtors and Current and Recent Entities Affiliated with the Debtors

Celsius EU UAB (Lithuania)
Celsius KeyFi LLC
Celsius Lending LLC
Celsius Management Corp
Celsius Mining IL Ltd
Celsius Mining LLC
Celsius Network Europe d.o.o. Beograd (Serbia)
Celsius Network IL Ltd. (Israel)
Celsius Network Limited (UK)
Celsius Network LLC
Celsius Networks Lending LLC
Celsius Operations LLC
Celsius US Holding LLC
Celsius US LLC (Formerly Celsius Money)
KN Media Manager, LLC

Schedule 1(i)

Directors and Officers

Albert, David
Alisie, Adrian
Ayalon, Amir
Ayalor, Amir
Barse, David
Barwick, Christy
Beaudry, Jeremie Robert
Bentov, Tal
Blonstein, Oren
Bodnar, Guillermo
Bolger, Rod
Carr, Alan Jeffrey
Cohen-Pavin, Roni
Denizkurdu, Aslihan
Deutsch, Ron
Dubel, John Stephen
Fan, Jiayi "Jenny"
Ferraro, Chris
Goldstein, Nuke
Holert, Patrick
Kleiderman, Shiran
Konduru, Subramaniam Vijay
Lawlor, Quinn
Leon, S. Daniel
Mashinsky, Alex
Mayerfeld, Mark
Nadkarni, Tushar
Nathan, Gilbert
Ramos, Trunshedda W.
Sabo, Ron
Schreiber, Adam
Shalem, Yaron
Sunada-Wong, Rodney
Tosi, Laurence Anthony
Van Etten, Frank

Schedule 1(j)

Fee Examiner and Professionals

Delaware ADR, LLC
Godfrey & Kahn, S.C.
Sontchi, Christopher S.

Schedule 1(k)

GK8 Top 20 Vendors

10Bis

Daniel Ibrahim

DoiT International

Elie Simon

Eran Tromer

G. E. Ehrlich (1995) LTD.

Israel Innovation Authority

Kost Forer Gabbay & Kasierer

Michael Cimo

Movilei Hovalot

Neot Aviv

Shufersal

Techen

Tel Aviv Municipality

Xtra Mile Ltd

Yehuda Sharfi

YHM Technology LTD

Schedule 1(I)

Institutional Customers

168 Trading Limited	Folkvang SRL
Akuna Digital Assets LLC	Fractal
Alameda	Framework - Maple
Alameda Research Ltd	Future Technology Investment
Amber - Maple	Galaxy
Amber Technologies Limited	Galaxy Digital LLC
Anchorage Hold LLC	Gemini
Anchorage Lending CA LLC	Genesis Global Capital LLC
Antalpha Technologies Limited	Grapefruit Trading LLC
AP CAPITAL ABSOLUTE RETURN FUND	GSR Markets Limited
AP Capital Investment Limited	Harrison Opportunity III Inc.
Auros Tech Limited	HAS Futures LLC
Auros Tech Limited - Maple	Hehmeyer LLC
B2C2 LTD	Hehmeyer Trading AG
Babel Holding Limited	Hodlnaut Pte. Ltd.
B-Brick Inc	HRTJ Limited
BCB Prime Services Limited	Internship Limited
BCRS2 LLC	Internship LTD
Belleway Ltd	Iterative OTC LLC
BK Coin Capital LP	JKL Digital Capital Limited
Blockchain Access UK Ltd	JSCT Hong Kong Limited
Blue Fire Capital Europe Cooperatief	JST Systems LLC
CEX IO LTD	JUMP Trading
CMS Holdings LLC	Keyrock SA
Coinbase Credit	Kohji Hirokado
Core Scientific Inc	Kronos Holdings
Cumberland DRW LLC	LedgerPrime DAO Master Fund LP
Dexterity Capital LP	Liquibit USD Market Neutral Arbitrage Fund
Digital Asset Funds Management Pty Ltd	Liquidity Technologies LTD
Digital Treasures Management PTE Ltd	LUOJI2017 Limited
Diversified Alpha SP	Marquette Digital
Druk Holding and Investments	Matrix Port Technologies Limited
Dunamis Trading (Bahamas) Ltd	Memetic Capital LP
Dunamis Trading III Ltd	Menai Markets Ltd.
DV Chain LLC	Mike Komaransky
Enigma Securities Limited	Mountain Cloud Global Limited
Equities First Holdings	Nascent GP Inc
FalconX Limited	Nascent LP
Fasanara Investments Master Fund	New World Holdings
Flow Traders BV	

Nickel Digital Asset Fund SPC Digital
Asset Arbitrage SPC Institutional
Nickel Digital Asset Master Fund SPC -
Digital Factors Fund SP
NYDIG Funding LLC

OILTRADING COM PTE LIMITED
Onchain Custodian Pte Ltd
OPTIMAL ALPHA MASTER FUND
LTD

OSL SG PTE LTD
Outremont Alpha Master Fund LP
Parallel Capital Management Limited
Pharos Fund BTC SP
Pharos Fund Eth SP
Pharos Fund SP
Pharos Fund SPC
Pharos USD Fund SP
Plutus21 Crypto Fund I LP
Point95 Global
Power Block Coin LLC
Prime Trust
Profluent Trading Inc
Profluent Trading UK Limited
QCP Capital PTE LTD
Radkl, LLC
Red River Digital Trading LLC
Reliz LTD
Roy Niederhoffer
SandP Solutions Inc
Scrypt Asset Management AG
SEBA Bank AG
Siafu Capital
Simplex
Symbolic Capital Partners Ltd
Tagomi Trading LLC
TDX SG Pte Ltd
Tether International Limited
Three Arrows Capital Ltd
Tower BC Ltd
Tower Research Capital
Transfero Brasil Pagamentos SA
Trigon Trading Pty LTD
TrueFi

Trustoken Inc
Ultimate Coin
Vexil Capital Ltd
Weave Markets LP
Wincent Investment Fund PCC Ltd
Wintermute - Maple
Wintermute Trading Ltd
Wyre Payments Inc
ZeroCap Limited

Schedule 1(m)

Insurance Underwriters and Brokers

Amtrust Underwriters, Inc on behalf of
Associated Industries Insurance Company, Inc.
ANV Insurance
Atlantic Insurance
Ayalon Insurance Company
Crum and Forster Specialty Insurance Company
Evertas Insurance Agency LLC
Falvey Insurance Group
Hudson Insurance Group
Indian Harbor Insurance Company
Lloyds of London
London
Markel Insurance
Marsh
Menora Mivtachim Group
Migdal Insurance Company
Relm Insurance LTD
Republic Vanguard Insurance Company
Sentinel Insurance Company
Starstone Insurance
United States Fire Insurance Company
USI Insurance Services, LLC
Zurich Insurance Group

Schedule 1(n)

Landlords

Algo Adtech
Desks & More
Industrious
New Spanish Ridge
Regus
SJP Properties

Schedule 1(o)

Legal Matters and Litigants

Abuin, Juan Antonio Freires
Adamson, Cheyenne Joseph
Akshay, Nayak
Anusic, Tom
Argo Innovations Labs, Inc.
Asher, Rishi
Bao, Adelaide
Barnouin, Pierre
Beekman, Nathaniel J.
Bitboy Crypto
Bofur Capital
Carrara, Diana
Carroccio, Brian C.
Cerqueira, Uno Gomes
Chan, Peter Lm
Condit, Bradley
Constance-Churcher, Camilla
Davis, Bethany
Dierna, Lindi
Dukler, Avinoam Aharon
Dunn, Michael
Esazadeh, Morteza
Fern, Shen-Jay
Fisher, Mark
Flynn, Justin
Frishberg, Daniel
Gallas, Matthias
Gates, Christopher
Goines, Taylor
Grubbe, Jacob
Guild, Benjamin
Guo, Yi Meng
Ishii-Moy, Mai
Kash, Loreta
Katoski, Kristin Freires
Kiani, Saad
Kunderevych, Volodymyr
Langley, Ray M.
Lazar, Angello
Lazar, Valentin
Le, Adrea T.

Levy, Apple
Levy, Damon
Liquidity Technologies Ltd D/B/A Coinflex
Majumdar, Dwaipayan
Maki, Todd Federick
Mara, Erin Claire
Martin, Daniel
Maxfield, Jason Lee
Meng, Brian
Minnick, Justin
Mitton, Hugh
Mozjesik, Sarah
MS SD IRA LLC
Ney, Andrew
Nickels, Robert
Oren, Nazim
Pandya, Vishwaja
Park, Lisa Bokhee
Pedley, Christopher J
Pestrikov, Dmitri
Pharos Fund
Pikulenko, Inna
Plutus21 Blockchain Opportunities Fund I
Plutus21 Blockchain Opportunities Fund I
L.P
Puccio, George W
Rebrook, Patrick
Shafir, Ziv
Simons, Scott
Singh, Amol Bikram
Sousa, Nelson Dos Santos De
Stanley, Chad
Symbolic Capital Partners
Tiong, Susana Ying Hie
Vexil Capital
Vizzutti, Nicholas Jeffrey
Weber, Brian
Wilson, Kanyla
Wohlman, Odette
Wright, Austin Lamar
Young, Christopher

Schedule 1(p)

Non-Bankruptcy Advisors and Ordinary Course Professionals

Cryptos Capital

Matsumura, Miko

CMS Cameron McKenna Nabarro Olswang LLP

Conyers Dill & Pearman

Schedule 1(q)

Entities and Individuals Related to Notices of Appearance and Pro Hac Vice Admissions

Adrian Perez-Siam
ArentFox Schiff LLP
Attorney For State Of Wisconsin
Department Of Financial Institutions
Berliner & Pilson, Esqs.
Bernstein-Burkley P.C.
Blank Rome LLP
Brett Flora
Brown & Connery, LLP
Brown Connery
Buchalter, A Professional Corporation
CDP Investments Inc.
Clint Petty
Coan Payton & Paine
Courtney Burks Steadman
Cred Inc. Liquidation Trust
Degirolamo, Anthony J.
Dickinson Wright PLLC
Duane Morris LLP
EMCO Technology
Emil Pilacik, Jr.
Eric Wohlwend
Federal Trade Commission
FisherBroyles, LLP
Fortis Law Partners
Great American Insurance Company
Hopkins & Carley
Hugh McCullough of Davis Wright
Tremaine LLP
Illinois Secretary of State
Joe Breher
Jonathan Jerry Shroyer
Jones Day
Josh Tornetta
JR Law
Keith Ryals
Kim Flora
Kyle Farmery
Levin-Epstein & Associates, P.C.
Lisa T. Vickers
Livingston PLLC

Lowenstein Sandler LLP
Lucy Thomson
Maine Office of Securities
Maurice Wutscher LLP
McCarter & English, LLP
McDermott Will & Emery LLP
McElroy, Deutsch, Mulvaney &
Carpenter, LLP
Mclean, Stuart
Meyer, Suozzi, English & Klein, P.C.
Michigan Department of Treasury
Miles & Stockbridge
Mintz & Gold, LLP
Missouri Securities Division

MRK Spanish Ridge, LLC

National Association Of Attorneys
General
Nhat Van Meyer
Norgaard O'Boyle & Hannon
North Dakota Securities Department
Office of the Attorney General of Texas
Office Of The Attorney General Of
Washington
Orrick, Herrington & Sutcliffe LLP
Pennsylvania Department of Revenue
Pennsylvania Office of Attorney General
Peter Polombo
PREH Spanish Ridge, LLC
Pryor Cashman LLP
RH Montgomery Properties, Inc.
Ripple Labs Inc.
Roche Freedman LLP, A Professional
Corporation
SAP National Security Services
Saul Ewing
Sills Cummis & Gross P.C.

State of Washington Department of
Employment Security

State of Washington Department of Labor
& Industries
State of Washington Department of
Revenue
Steege, Catherine L.
Stuart P. Gelberg, Esq
SULLIVAN & CROMWELL LLP
Texas Attorney General
Texas Department of Banking
The Law Offices of T. Scott Leo PC
Thomas Shannon, D.D.S., M.D.S
TN Attorney General's Office
TN Dept of Commerce and Insurance
Togut Segal & Segal LLP
Troutman Pepper Hamilton Sanders LLP
Van Meyer, Nol

Venable LLP
Vermont Department of Financial
Regulation
Vincent Theodore Goetten
Wadsworth, Garber, Warner and
Conrardy, P.C
Waller Lansden Dortch & Davis, LLP
Washington State Department of
Financial Institutions
Weil, Gotshal & Manges LLP
Weir Greenblatt Pierce LLP
William D. Schroeder, Jr.
Willis Towers Watson US LLC
Wisconsin Attorney General's Office
Wisconsin Department of Financial
Institutions

Schedule 1(r)

Other Related Parties

Fujii, Akiko
Landes, Aliza
Mashinsky, Krissy
Mashinsky, Rena

Schedule 1(s)

Potential Bidding Parties

[REDACTED]

Abra

[REDACTED]

Arrington Capital

Asher Genoot

[REDACTED]

Beowulf Energy LLC

[REDACTED]

Block Chain Recovery Committee

[REDACTED]

Carl Tipton

[REDACTED]

[REDACTED]

David Proman

[REDACTED]

Fahrenheit, LLC

[REDACTED]

Figure

Figure Securities, Inc.

Figure Technologies

[REDACTED]

Galaxy

Galaxy Digital

Galaxy Digital Trading LLC

[REDACTED]

Gemini Trust Company, LLC

[REDACTED]
GXD Labs LLC

[REDACTED]
Jason New
Joel Block

[REDACTED]
Matt Prusak

[REDACTED]
Michael Abbate
Michael Cagney
Mike Ho

[REDACTED]
Nazar Khan

[REDACTED]
Novawulf
NovaWulf Digital Management, L.P.

[REDACTED]
Paul Prager

[REDACTED]
Plutus Lending LLC (d/b/a Abra)

[REDACTED]
Proof Group Capital Management LLC

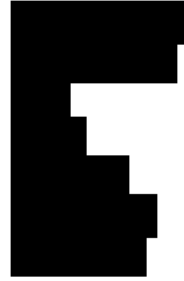
[REDACTED]
Provenance
R Christian Wyatt
Ravi Kaza

[REDACTED]
Steven Kokinos

[REDACTED]
Terawulf
Terryl Zerby

[REDACTED]
U.S. Data Mining Group, Inc. (d/b/a US
Bitcoin Corp.)
US Bitcoin Corp.
[REDACTED]

Van Eck Absolute Return Advisers
Corporation



Schedule 1(t)

Retail Customers

007 Capital LLC	Andy Tran
A'Vard, Suzanne	Ankeney, John Charles
Aaron Dale Higbee	Annette Christine Davies
Abdolsalehi, Alvand	Aos Investments LLC
Abeliuk, Eduardo	Araújo, João Pedro
Abuvala, Ravi Ryan	Ariel Ceja
Academic Health Research Group Inc	Asaff, Glenn
Adam David Fritz	Ashizaki, Yuki
Adam Joscelyne	August , Lucia Kim
Adam Kryskow	Austin Wilcox
Adam, Alexander	Ayon, Brandon
Adams, Darryl Thomas	Backhausen, Martin
AK Solutions Inc	Bae, Peter
Al Khoori, Mohamed Yousif Ahmed H	Baer, Matthew David
Alain Bonvecchio	Baggenstos, Thomas Stephan
Alblooki, Noora	Bailey, Christoher
Alchemy Capital Group LLC	Bailey, Jeremy Douglas
Alexander, Alena	Baillie, Robert
Alfi, Eldad M	Baker, Brian
Alfred Bokhour	Baker, Dominic John
Ali, Khaleef	Baker, William Harold
Ali, Yanush	Balazs Lesko
Allen Davis, Otis	Baldwin, Kevin
	Balter, Lon
Allen-Narker, Rosalind	Barrett, Bryan
Alliance Service, Inc	Barrett, Craig R
Alshehhi, Ali	Barry, Patrick
Alshehhi, Sultan	Bartholf, John David
AltCoinTrader (Pty) Ltd	Bartlett, Chris
Alven Jerome Kroot Agreement Of Trust	Baum, Joe
Dated July 16, 1990, As Amended,	Bauman, Simon
AM Ventures Holding Inc.	Becin, Christopher Michael
Amaro, Johnny	Bedard, Craig
Amirhossein Aminsharifi	Beerda, Douwe
Amm, Andreas	Bellotte, Brent
An Eye Toward Retirement LLC	Benfanti, Michael Frederick
Anand, Kamaljit	Benjamin Julian Dame
Andari Co Ltd	Bennett, Danyal
Andrews, Nik	Benotsch, Alan
Andrianakos, Fotis	Berg, Henry Guyer
Andrus, Brent W	Bergman, Devon Aaron

Berne Loh Tai Yuan
Berrada, Amin
Bertsch, Kirk
Betancourt, Leopoldo
Beyer, Richard William
Bfaller Rd LLC
Bi, Mariam
Biao Shou
Biig LLC
Biscontine, Stephen C
Bits of Sunshine LLC
BJ Investment Holdings, LLC
Blackthorne, Jordan
Block, Michael Henry
Blum, Hugo
Bnk To The Future
Bnktothefuture
Boari, Francesco
Bofilis, Dimosthenis
Bohnett, David Charles
Bolger, Marilyn
Bongiorno, John
Boroff, Dustin Charles
Bos, Stephen Richard
Boskovski , Nikola
Boskovski, Nikola
Bosman, Andre
Botlani Esfahani, Rana
Bourell, Roy
Bowman, Eric Lee
Bradbury Jr, Josh Douglas
Braibant, Olivier
Brandon Singer
Brecht, Marques
Bressler, David Jason
Bresson, Laurent
Brian Bang
Brian Barnes
Brian T. Slater Revocable Living Trust
Brida, Anthony
Brigham, Gerrad William
Bright, Nicolas John
BROAD REACH CONSULTING LLC
Brooks, Gary

Broytman, Meyer M
Bru Textiles NV
Brue, Chad
Brunner, Hannes Oskar
Bryan Perl
Bslater Ddo LLC
Bugeja, Paul
Buono, Ian
Burkgren, Eric Alan
Butendieck , Ronald
Butryn, David
Bveeder Rd LLC
Byrd, Jeffery L
Byrd, William Michael
Byrne , Michael S
Caceres, Santos
Cadwell, Charles
Caj Krogh Holding Aps
Calvin Spencer Rawe
Campos, John JR
Cannon, Andrew
Caraballo, Christopher Richard
Carmonatoscano, Rafael
Carolyn Vincent Superannuation Fund
Carouille, Irénée
Carroz, Martial
Carter, Luke Armstrong
Carter, Micah
Carter, William
Cartmell, Brian
Casal, Gerardo De La Caridad
Castillo, Ryan
Cech, Seikan
Celeste, Beth
Cetin, Edward
Chambless, Jill
Champigny , Edward William
Chan, Channing
Chang, Christopher Bonyen
Chang, Kai
Chang, Rickie
Chen, Yihong
Chen, Yiyue
Cheng , Anthony

Cheng, Kwok Yuk
Cherktyek Consulting, Llc
Chester Church Buckenmaier 3rd
Chetaud, Louis
Chetchotisak, Chot
Chi, Sang Keun
Chiapuris , Paul Neil
Chin, Jason
Chiu, James Lee
Chiu, Yee Lai
Choi, Linda Yi
Choi, Luke Kyung Goo
Christensen, Chad R
Christian Ander
Christiansen, Robert Nathan
Christopher Chung
Christopher James Maudlin
Christopher Shey-Tau Sun
Chu, Cindy
Chu, Pui Sum
Chulamorkodt, Natakorn
Chung, Ting Kong Terence
Church, Legacy City
Chvaleb, Jirka
Cipolloni, Mark J
Claessens, Cris
Clarence Thomas
Clark, Nicholas
Clark, Scott
Clint Worden
Coache, Philippe
Cochran , Peter Mckinney
Coffey, Matthew

Cohen Pavon , Roni
Coin Meester B.V.
Coinmerce BV
Cole, John
Cole, Joshua
Coleman, Rasan A
Collins, Cade Alexander Walker
Collins, Nic
Conklin, Jennifer Walter
Conlin, Jon Collins

Connolly, Thomas Joseph
Cook, Daniel
Corp, Prasine
Corporation, Stelligence
Cort Kibler-Melby
Costa, John
Côte, Damien
Courtney, Tod Andrew
Covario AG
Coward, Martin John
Cowen, Clint
Crab, Marijke
Craig Wilson Mcgarrah Iii
Cromack, Brendan
Crosby, Daniel Lee
Croucher, Paul
Cruz, Edmond Harada
Cruz, Joshua Boda
Crypto10 SP -Segregated Portfolio of
Invictus Capital Financial Technologies
SPC
Cumenal, Pierre
Cura, Nicolas
Curran, Ryan
CustÃ³dio, JoÃ£o
Dailey, Jonathan
Damp, Steven Charles
Dan, Claudia
Dan, Flaviu
Dancs, Douglas
Dang, Phuoc Trung
Daniel Miller
Danz, James William
Darby, Thomas
Darschewski , Kenneth Edward

Davey, Joseph
David Anthony Sims
David Arie Schneider
David Carl Lindahl
David Dennis
David Fahrney
David Jeffries
David Little

Davis Chan
Davis, Otis
Davison , Daniel Carson
Decamp, Ryan Alan
Deferred 1031 Exchange, LLC
Dekker, Barbara
Dekker, Carlos C
Delargy, Colin C
Deleon, Michael A
Demirtas, Ali
Deshotels, Kerry L
Dezfuli-Arjomandi, Arman Ahmad
DGL INVESTMENTS LLC
Dhamani, Khairunnisa
Dhillon, Jagatjit
Dhiraj, Mandeep
Dias Malayev
Didier Pawlicki
Difiore , Thomas Albert
DiFiore ASA Irrevocable GST Trust
Difiore TSA Irrevocable GST Trust
Dimitris Zourdos
Dipaolo, William Richard
Dixon, James
Dixon, Simon
Dobrajc, Rok
Don Hosea Smith
Donald Jay Vinberg
Donaldson, Troy
Donnelly, Stephen
Donofrio, John
Downing, Marcus
Downs, Bradley James
Drake, Cem Danial
Druk Holding & Investments Limited -
Druk Project Fund
DSCA44 LLC
Duffy, Jamie
Dum, Joseph
Dunnett, Darren
Duprex, Jeffrey Paul
Dzaran, John Peter
Ecko, Marc
Edgar, David

Eduardo Sy Jr Buenviaje
Egnet, Eric
Eigenberg-Gordon, Marlee
El Achkar, David
Eller, Phillip Brian
Ellington, Brian
Elshafei, Ashraf
Elwell, Daniel Robert
Eng Chuan, Liew
Engelin, Peter
Eriks, Dennis
Etzold , Derrick Wayne
Fagan, Peter
Fang, Hsin Jan Sean
Farley, John U
Farnsworth, Darren Scott
Farpella, Kevin Ray
Farr, Nicholas
Fay, Christopher Derrick
Feintisch, Adam Michael
Fertik, Michael Benjamin Selkove
Finkle, James
Finley, Patrick Westall
Fisher, John
Fite, Jacob Benjamin
FL3XX Gmbh
Fletcher, Brett
FLOATZEN D.O.O.
Ford, Robert
Forlini, Yoann
Four Thirteen LLC
Four Thirteen Llc
Foy, Aixa
Frangioni, Pierre
Franklin Kashner
Fraser , Daniel
Freedman, Paul
Fuller, Christopher Wayne
Futuris Capital Inc
Galindo, Cesar
Gallagher , Rebecca
Gallardo, Jorge
Gamez, Arturo Rafael
Garner, Phillip Wayne Jr

Gaston, Paul
Gatt, Raymond
Gauch, Roger
Gavrilovic, Nikola
Gayle, Patrick C
Genç, Raci
Geoghegan , Alexei
George Chavous
George Vasile
Gerbán, Dániel Jenő
Gettner , Mark
Ghiselli, Antonio
Gi, Richard
Giardiello, Bradley Edwin
Gibbs, Jack
Giese, Dale
Giese, Jeannette
Giesselman, Troy
Gilmer, George Hudson
Giorgianni, Massimo
Girod, John
Glensgard, Dan
Global Regency Limited
Goh, Jian Kai
Golcovs, Aleksandrs
Goldsmith, Mary E
Gollapudi, Shilpa Kamala
Gololicic, Gregor
Gonella, Damien
Gonzales, Carlos
Graham, Steven Neil
Gray, Jill Marie
Gregory Allen Kieser
Group, K1 Financial
GuljaÅi, JanoÅi
H Trussell Investments PTY LTD
Haidukewych , George
Haijen, Peter
Hald, David Friis
Halikias, Thomas T
Hamad Alshamsi
Hamilton, John
Hamilton, Nathan
Hammell, Robert Howard

Hammond III, Edward Hopkins
Hanchett, Dolores
Hannagan, Cory
Hansen, Frederik
Hardy, Marie
Hargrove, Kathy
Haro Avila, Hector Manuel
Harper, Lisa
Harrell, Ashley Anne
Hart, Dan
Hartley, James
Hawley, John Follen
Hayden Smith
Hayes, Michael
Haynie, Robert
He, Yunzheng
Hedges, Michael Anthony
Heather Trussell
Heavenly Scent Professionals LLC
Hecht, Amara
Hedin, Daniel
Helfrich, Charles
Hennuyer, Fabien
Heo, Jae Yong
Herman Vissia
Herring, Stephen Ashley
Hewes, Joshua
Hibbard, Dustin Kyle
Hibbert, Adrian
Hilson, James Wayne
Ho, Quoc Tri
Hoan, Ly
Hoefflin, Jeffrey David
Hoermann, Stefan
Hoffmann, David
Hofland, Gerhard
Hofstede, Jerry
Hogan, Andrew
Hollingshead, Thomas Leon
Holmes, Lewis Robert
Holmström, Christel
Holt, Jonathon James
Holt, Travon
Holzhauer, Kyle Michael

HOME 007 LLC
Horejsi, Adam
Hoskyn, John Mark
Hou, Chengyu
House, Emanuel
Hr National Pty Ltd
Hsu, Roger
Huang, Chun
Huang, Cuihua
Huang, Gavryelle Xingbe
Huang, Tak
Huang, Xue Wen
Hughes , Gary
Hughes, Stephen
Hulst, Petrus Adrianus Maria
Humphreys, Steven C
Hunt, Bryan J
Huo, Lan
Hwang, Kevin
ICB Solutions
Imokawa, Stuart
Imtiaz , Lubna
InfoObjects Inc
Invictus Capital Financial Technologies
SPC
Isaias, Estefano Emilio
Ivari Kuuse
Izzo, Daniele
J&J Hoffard Pty Ltd Atf Hoffard Family
Trust
Jackson III, Clifton Edward
Jacob Daniels
Jacob John Ring
Jacobs, Chloe Merithe
Jad Jubayli
Jahizi, Oliver
Jansen P Del Vecchio
Jansen, Bob
Jason Colling
Jeffrey J Bradian
Jeffrey R Kerr
Jellestad Capital S.A. SPF
Jensen, Joseph
Jianwei Hu

Jimenez, Alex Rene
Jimenez, Gustavo Alberto
JLS Projects, LLC
John Cioffoletti
John Dzaran 401K Trust
John Robert Kemenosh
Johnny Piquero
Jon Collins-Black
Jonas, Leah Nicole
Jonathon Robert Prendergast
Jones, Beverly
Jones, Diann
Jones, Holly
Jones, Matthew Ernest
Jones, Roger Lee
Jordan, Daniel T
Joseph Michael Breher
Joseph, Sebastian
Jue, Tyrone Todd
Juiris, Peter Casimir
Juneau, Michael William
Kalynovskyi , Dmytro
Kan, Ivan
Kaneseki, Akiko
Kanngieäyer, Stefan
Kansomdee, Pronthip
Kap, Ethan Gareth
Katehis, Konstantinos
Kauff, Steven Howard
Kazius, Ronald
KCA Holdings, LP
Keasey, Anne
Kedzior, Martin Enrico
Keiser, Marc Vito
Keith Ryals
Kelly, James Patrick
Kelly, Sean
Kendrix, Adam
Khare, Rahul Kumar
Khattiya, Lany
KHK Investments LP
Khoo, Denis
Kikko, John
Kilpatrick, Keith H

Kim , Eliot
Kim, Jay
Kim, Miae
Kim, Peter
Kim, Sungyoun
King, Christopher Scott
Kingsford, Todd
Kipton Ford Anderson
Kirsanov, Dimitry
Kjellin, Erik
Koala 1 LLC
KOALA 2 LLC
KOALA3 LLC
Kochalka, James
Kogan, Dmitriy
Kohan, Emil James
Kohji, Hirokado
Kohn, Lawrence H
Komarovskiy, Valentin
Kompaso Pty Ltd
Kordomenos, James Nick
Kouzbari, Munear
Koyama, Osamu
Kpham Rd LLC
Krampf, Oleg
Krener, Olivier
Krienke, Gerri
Kryuchkov, Ivan
Ku, Yuehsu
Kuijper, Ronald
Kuipers, Jonathan Andrew
Kumar, Tarun
Kutty, Madhu Kumaran
Labenek, Andrew
Lablanc , Brian
Lacey, Peter
Lai, Christopher
Lakeside Oral & Facial Surgery Institute,
LLC
Lamplough , Howard
Landskov, Gregg Raymond
Langslet, Robert
Laski, Ludwik
Laubjerg, Asker

Law Offices Of Stefan Coleman, P.A
Lee, Edmund Wangkai
Lee, Eunice Jungmin
Lee, Keagan Hyunchul
Lee, Yih Neng
Lee, Yun Chin
Lehrfeld, Joseph S
Leister, Thomas A
Leon, Shlomi
Lévy, Nicolas
Lewis Davies, Ryan Wynn
Lewis, Howard
Li, Yifan
Liao, Guoping
Libertad Group LLC
Liljenquist, Brandon
Lim, Jane
Lim, Jong
Lin, David
Linevskiy, Anton
Linkhorst, Martin
Linton , Robert Brian
Liu, Clark Haito
Liu, Juqiang
Liu, Nanxi Nanqian
Llewellyn, Isaac
Loc Truyen Van
Loh, Yuen Heng
Lohmann, Michael Andrew
Low, Ban Chai
Lucraft, Peter
Ludwig, Gerald
Luk, Yoshihiro
Luo, Edward
Luo, Jin
Luo, Robert
Luo, Xiangdong
Ly., Eric
Lylloff, Sander
Lynce, Gary Joseph
M4-Tse Inc
Macaluso , Sean A
Mackler , Bradley
Mahehsuari, Bhavna

Maheshwari, Pawan Kumar
Mahoney, Justin Michael
Main, Geoffrey
Mak, Edwin
Mandap, Stephen
Manea, Mircea
Mann, Jeffrey Brent
Manzke, Holger
Marc Shachtman
Marcelo Tellez Anderson
Marchioni, John P
Marciniec, Andrzej
Marco Bonomi
Marina Point Investments LLC
Marinho, Frédérick
Mario Harrison Asp
Mark E Blair
Mark Finelli
Mark Redeker
Market, Sheeld
Marlow, Daniel C
Marroquin , Eric
Martin, Jesse
Martin, Patrick
Martin, Patrick Victor Josef
Martinez, Lucas
Mason, Jeremy
Mastrokoukos, George
MASTROPIERI, BENGI
Mathew Salazar
Mathews, William
Matias Ureta Montero
Matsumoto, Reid
Matsumura, Fumihiko
Matthew Evan Scott
Matthews, Andrew
Matthews, Lee
Mattina, Christopher W
Maya, Rafael
McCarty, John Edward
McClintock, Michael
McCollor, John
McCommons , Jeremiah Curtis
McDaniel, Paul

McDonald, Pat
McElveen, Michael
McFarland, Heidi
McGarry, Brian Thomas
McGurk, Jamie
MCINTYRE, DEVERICK
McKenney, Scott Herbert
McKeon, Brian Joseph
McLean, Stuart
McMullen, Brian
McNeil, James W
McNeil, Laura Faller
Medeiros, Pablo
Meehan, Kristine M
Melissa Ann Licari
Mellein, John Gabriel
Mellema, Kamiel
Mendes De Carvalho, Junior Joao
Mercola , Joseph Michael
Mercuri, Tom
Meridian Crypto Trust
Messall, Patrick
Meyer, Marvin
Mghari, Rachid
MHT Super Pty Ltd
Miae Kim
Michael R Blemaster
Michael Russell Fortwengler
Michaels, Alexander
Mick, Christopher
Milbert, Chris
Mildbrandt, Mark
Miller Jr, Samuel Garfield
Mindell, David Paul

Miroshnyk, Valentyn

Mirpuri , Dinesh

Misra, Upmanyu
Mohamed Naser Baslaib, Mohamed Ali
Mohan, Arun
Mohr, Lance Randall
Mokrohond Btc Llc

Molly Spendthrift Trust
Montford, Harold Kevin
Moon, Wang Sik
Moore, Daniel
Moran, Jeffrey
Moser, Christopher M
Most, Robert
Moure, Brian Campbell
Moutawakkil, Khalil
Mowry, Michael Shane
Mr. Lock Inc
Mukhtar, Saeed
Munro, Ian
Murphy, Thomas Patrick Jr
Muschinski, Eric
Musumeci, Antonio
MWR Investments Ltd
Narang, Shantanu
Nathan Boyd
Neiman, Gary
Neiman, Jason
Neptune Digital Asset
Nervo, Miriam
Neste, Bradley
Ngo, David
Nguyen, Nam
Nguyen, Phuc
Nguyen, Phuong
Nick Cousyn
Nicol, Ronald
Nojan Jahedmanesh
Novatzky, Benjamin D
Nung, Warren
Ochisor, Nicolae
Odonoghue, Kieran Terence
Ogletree, Brian
Olumide, Adedayo
Orsinger, Drew Francis
Ortega Arteaga, Daniel
Ortiz, George Emmanuel J
Osborn, Janine
Oso, Kay
Ostrye, Nate
Otero Vila, Juan

Ou, Amon
Owen, Jason Bruce
Owens, Shane
Padalytsya, Daryna
Pae, Mitchell Chon
Pagnanelli, Christopher Joseph
Pagnanelli, Victor Carl
Paholak, Thomas Daniel
Pajeda, Nerijus
Pak, Juno Kol
Palm, Travis John
Palmero, Claude
Papadakis, Elizabeth
Papadakis, Georgios
Pappas, Alex
Pappas, Eugenia
Paraboschi, Gabriele
Paris Castle IV LLC
Park, Seong
Parsons, Aron William
Patel, Mitesh
Patel, Shilla Natvarbhai
Patel, Shital Kantilal
Patil, Abhitabh Aneel
Paul Daniel Storvick
Paul Mcneal
Paz Paramdeep Dhody
Pearlman, Leah
Pearson, Andrew John
Perez, Julio
Perry, Brett Alan
Peter Truss
Peter Van Newhyzen
Peterson, Stephen Paul
Pham, Khai Trinh
Pham, Sophia
Phan, Long
Phonamenon Management Group LLC
Picinic, Nicholas
Pick, Thomas
Pierce, James
Pierson, Justin T
Pietro Vincent Licari
Pinto, Matthew

Pitta, Celso
Piura, Luis
Plutus21 Blockchain Opportunities I, SP
of Plutus21 Global, SPC
Plutus21 Blockchain Opportunities II SP
of Plutus21 Global, SPC
Plutus21 Blockchain Yield I, S.P. of
Plutus21 Global, SPC
Point LLC
Pomeranz, Alex Aaron
Pototschnik, Andrew Alexander
Potts, Shaun
Prabhu, Chetan
Pratt, Folarin
Premoli, Alessandro
Profax Super Pty Ltd
Profluent Trading Inc.
Pronker, Anna
Pundisto, Lalana
Pusnei, Alexandru
Quick, Tyson Lynn
Quinlan, Thomas
Quinn, Christopher Michael
Qureshi, Ashar
Radeckas, Domantas
Rainthorpe, Robert
Raj, Rafael
Rakim, Kenneth
Ramsey, Roy
Ranchod , Pravin
Randel Brown Crypto Ventures, LLC
Rasmussen, Adam
Rathna Yake, Samira Sandaruwan
Rebecca N Egan
Reid, Robert W
Reiss, Andrew Wesley
Reitz, Spencer Mcdowell
Rena Cannaa
Reph, Ryan Don
RHMP Properties Inc
Rianova Limited
Richard Gordon
Richardson, Eric
Rieu, Guillem

Rishi Raj Yadav
Ritholz, Susan K
Ritter, Dale
Ritter, David
Ritter, Linda J
Ritter, Paul
Robert, Alexander
Robert, Joseph Murdoch
Robinson, Andrew Douglas
Rodman, Kaori
Rojas, Roberto R
Roness, Philip Andrew
Ronning, Donald
Rooney, Alan
Rooney, Derek
Roos, Evert Christian
Roshandip Singh
Rueca, Jaydee Crissare Racho
Rusanescu, Vlad
Russell, Jr, Frank Charles
Ruszkay, Andrew Conard
Ryan Yukio Nakaima
Ryan, Robert
S V Kandiah, Sivam
Sabariaga, Jethro
Sabba, Isaac
Saenz, Jesus Armando

Saker, Douglas
Salera, Manuel
Samaha, Georges Farah
Samian, Mohammed
San Lo
Sandrana, Naidu Appalaswamy
Sarwar, Shahzad
Savich, Tatjana Tina
Sayer, Carey
Scalar Investments Corp.
Schallmann, Justin
Schardt, Natalie
Schauder, Marco
Schenk, Rolf
Schile, Clay Jeremiah
Schmid, Alan

Schramm, Ryan Kristian
Schroeder, Jesse
Scott Mashburn
Seldes, Richard
Seneca, Michael James
Sepp, Todd Edward
Sergi Sagas
Sese, LLC
Sevastopoulos, Haralambous
Sevastopoulos, Konstantinos
Shar, Stephen Phillip
Shawn Steven Steinborn
Sheehan, Todd Michael
Shekhter , Dina
Shepherd, Lloyd Thomas
Shriver, Damien Jay
Sidibe, Aissata
Sigle, Manfred
Simard, René-Marc
Simonsen, Robert
Simov, Svetoslav
Singh, Balbahadur
Sirjoo, Jitindra Wayne
Siwik, Robert
Skrocki , James A
Slater, Brian Thomas
Slater, Glen Brian
Sleeper Hill Investments LLC
Sleeper, Richard Daniel
Sleeping1 LLC
Smith, Bob
Smith, Daniel W
Smith, David Silva
Smith, Nelson Courtney
Smith, Ralph
Snowman, Michael J
Solyom, Andrew
Sommer, Michael
Sondhi, Tarun
Souders, Jack Traves
Soulier, Matthew Frost
Southgate Superannuation Pty Ltd
Spain, Betty J
Spain, Court W

Speterson Rd LLC
Spriggs, Leeton
Sprinkle, David
Srisaikhram, Palita
Stapleton, Paul
Stefanski, John
Steger, Reinhold
Stein, Jason
Steinberg, Michael
Steinborn, Steven Harold
Stephen Hawkins
Stephenson , Cecil
Steven Thayer Spiller
Stevens, Ashleigh
Stevens, Daron Robert
Stevenson, Nicholas
Stewart, Russell Garth
Stjohn, Sean
Stock , Jr., Darrell Lee
Stolle, Diane
Stringer, Douglas Ross
Strobilus LLC
Sublett, Sandra
Suckno, Keith Michael
Summers, Adam Neal
Sun, Siqi
Suskind, Joseph
Sutedjo, Juwono
Sutfin, Miller
Sutton, Richard
Sutton, Sebastian
Sweeney, David
Swyftx Pty Ltd
Sypniewski, Christian
Taiaroa, Keri David
Taibi, Charlie
Tall Tree Consulting LLC
Tam II Holdings LLLC
Tan, Richard
Tan, Yan
Tanaka, Colleen Takeko
Tanner, Delbert Hodges
Tap Root, LP
Tarek Rajab Pacha

Terence Foo
Terry Parker
Thayer, Craig William
The Anna Pistey Family Trust
The CAEN Group LLC
The Kevin Batteh Trust
The KNL Family Trust
The MSL Family Trust
Thomann, Michael John
THOMAS DIFIORE CHILDRENS GST
INVESTMENT IRRV TR
Thomas Findlan
Thomas Foo
Thomas Schach
Thomas, Michael Anthony
Thornton, William Arthur
Timothy Hiu Ki Lam
Tincher, Steven Jess
Tirupattur Narayanan, Swathi Lakshmi
Tobias, Scott Jeffrey
Trahan, Ryan Michael
Tran, Anhminh Le
Transparencyx LLC
Trebtow, Jens
Tremann, Christopher Ernest
Trent Johnson
Trucksess, Cory
Trundy, Cory Lane
Truschel, Sante Kundermawan Arien
Trussell, Mark
Tsai, Jonathan P
Tsang, Kwan Ming
Tsang, Wai Nam
Tsonis , Con
Tuganov, Ignat
Turpin, James Phillip
Turtle, Ryan Michael
Tychalski, George
Tyler, Craig Edward
Ubuntu Love Pty Ltd
Ughetta, Mark Richard
Ulrey, Renard
Umar Yusuf Girei
Umesh Balani

Untermeyer, Ricky
Uppheim, Kristoffer
Urata-Thompson, Harumi
Ustymenko, Vadym
Valdes , Stephen
Valenzuela, Daniel Anthony
Valkenberg, Renaud
Van De Weerd, Eugene
Vance, Shawn Dylan
Vanhooose , Derek Paul
Vault12, Inc
Vegancuts Inc.
Vendrow, Vlad
Venema, Wim
Verheyen, Kenneth
Vetsch, Richard
Vidmar, Ziga
Villinger, Christopher
Vincent, Carolyn Margaret
Vivar, Emmanuel
Vivas, Rafael
Vladimir Aneychik
Vladislav Adzic
Vozzo, Mark Joseph
Wade, Ryan Kenneth
Wagner, Thomas Nichols
Walbeer Singh, Balwinder Singh
Walcott, Robert
Walker, Raphael
Walkey, Thomas
Wang, Feiting
Wang, Yidi
Wangler, Mason Christian
Watkins, Matthew
Wator, Wojciech
Weimert, Bradley Thomas
Weiss, Allen Robert
Weiss, Christoph
Welby, Caitlin
Wells, Jason
Wendling, Vincent
Wesley Geunhyuk Chang
West, Darren
Westhof, Tonia

Wexler, Kevin Jay
Wheeless, Daniel
White, Brendan Battaglia
White, David
Whittlinger, Ryan
Wielzen, Fons
Wierman, Duncan Craig
Wierzbowski, Radoslaw Lech
Wilcox, Waylon J
William M Rogers
Williams II, Robert
Williams, Brendan
Williams, Charles
Williams, Charles W.
Williams, Paul
Williamson, Hiram
Wing Hong Lai
Wiseman, Timothy
Witkin, Daniel
Wolf, Cody Lee
Wolstenholme, MacGregor
Woltzenlogel Paleo, Bruno
Wong, Eric Flores
Wong, Jason
Woo, Ken
Woodward, Laurie
Woolsey, Jonathan
Wright, Christopher
Wright, Timothy
Wu, Xinhan
Xiao, Ling

Yang, Yen-Huoy
Yao, Mark
Yarwood, Darren G
Yates-Walker, Josh Oisin
Yeung, Tak H
Yoon , Tera Sahyun
Yoon, Andrew
Young, John Martin
Young, Rudolph Paul
Young, Timothy Shannon
Younts, David
YU, BYUNG DEOK
Yu, Jenny
Yves Daniel Diserens
Zaharieva, Katerina
Zahra, Carmelo
Zarchi, Meir
Zaryn Dentzel
Zhang, Kevin
Zhang, Qinghua
Zhang, Xi
Zhao, Tianqi
Zhong, Jimmy
Zhou, William
Ziglu Limited
Zijlstra, Fayce
Zimmermann, Oliver
Zipmex Asia Pte Ltd.
Zwick , Matthew James
Zygas, Viktoras
冰玉 梁

Schedule 1(u)

Significant Equity Holders

Advanced Technology Fund XXI LLC	Isaias, Estefano
Altshuler ShahamTrusts Ltd	JR Investment Trust
Artus Capital GmbH & Co. KGaA	Jubayli, Jad
Barse, David	Kazi, Ylan
BNK to the Future	Knuth Walsh, Sandra
Bui, Dung	Kordomenos, James
BullPerks BVI Corp	Lamesh, Lior
Caisse de dépôt et placement du Québec	Mauldin, Alan L.
Carter, William Douglas	Mauldin, Michelle E.
CDP Investissements Inc.	Mowry, Michael
Connolly, Thomas	Pistey, Robert
Craig Barrett	Remen, Yaron
Craig Barrett Andersen Invest	Shamai, Shahar
Luxembourg S.A. Spf	Tether International Ltd
Cruz Caceres, Juan	tokenus Investment AG
European Media Finance Ltd	Tran, Anhminh
Fabric Ventures Group Sarl	Treutler, Johannes
Gialamas, John	WestCap Celsius Co-Invest 2021, LLC
Gumi Cryptos Capital LLC	WestCap Group
Heliad Equity PartnersGmbH & Co. KGaA	WestCap SOF Celsius 2021 Aggregator, LP
Hoffman, David	WestCap SOF II IEQ 2021 Co-Invest, LP
Intership Ltd	

Schedule 1(v)

Taxing Authority/Governmental/Regulatory Agencies

Alabama Securities Commission
Alaska Division of Banking & Securities
Arkansas Securities Department
Autorite Des Marches Financiers (AMF) -
Canadian Securities Administrators
California Department of Financial
Protection and Innovation
Commodity Futures Trading Commission
Commonwealth of Massachusetts Office
of The Attorney General
Commonwealth of Massachusetts
Securities Division
District of Columbia Department of
Insurance, Securities and Banking
Financial and Consumer Affairs Authority
Financial Conduct Authority
Georgia Office of Secretary of State
Securities & Charities Division
Gibraltar Financial Services Commission
Hawaii Department of Commerce and
Consumer Affairs
Illinois Securities Department
Kentucky Department of Financial
Institutions
Minnesota Attorney General Office
Minnesota Department of Commerce
Mississippi Secretary of State Office
New Hampshire Bureau of Securities
Regulation
New Jersey Bureau of Securities
New Jersey Office of The Attorney
General

North Carolina Department of The
Secretary of State
Office of The Attorney General of
Missouri
Office of The Montana State Auditor
Office The Attorney General of West
Virginia
Pennsylvania Bureau of Securities
Compliance and Examinations
Pennsylvania Department of Banking and
Securities
South Carolina Office of The Attorney
General
South Dakota Division of Insurance
Securities Regulation
State of California Department of Justice
Public Inquiry Unit
State of Idaho Department of Finance
State of New York Office of The Attorney
General, Division of Economic Justice
State of Oklahoma Department of
Securities
Tennessee Department of Commerce and
Insurance Financial Services Investigation
Unit
Texas State Securities Board
The Ontario Securities Commission (The
OSC)
U.S. Department of Treasury
United States Department of Justice
United States Securities and Exchange
Commission
Washington State Division of Securities

Schedule 1(w)

U.S. Trustee Personnel for the Southern District of New York

Abriano, Victor
Arbeit, Susan
Bruh, Mark
Cornell, Shara
Gannone, James
Higgins, Benjamin J.
Joseph, Nadkarni
Masumoto, Brian S.
Mendoza, Ercilia A.
Moroney, Mary V.
Morrissey, Richard C.
Ogunleye, Alaba
Rodriguez, Ilusion
Schwartz, Andrea B.
Schwartzberg, Paul K.
Scott, Shannon
Sharp, Sylvester
Tiantian, Tara
Velez-Rivera, Andy
Vescovacci, Madeleine
Wells, Annie
Zipes, Greg M.
Allen, Joseph
Black, Christine
Harrington, William K.
Leonhard, Alicia
Penpraze, Lisa
Riffkin, Linda
Schmitt, Kathleen
Van Baalen, Guy A.

Schedule 1(x)

UCC Members and Other UCC Professionals

Andrew Yoon
Coco, Christopher
Keith Noyes
Robinson, Mark
Scott Duffy
Thomas DiFiore
Warren, Caroline
Kroll Restructuring Administration LLC
Gorintzky & Co.
M3 Advisory Partners, LP
Selendy Gay Elsberg PLLC

Schedule 1(v)

Utilities

AT&T
Comcast
Cox Business
EE Limited
Giffgaff
Google Fiber
Hypercore Networks, Inc.
Lightpath Fiber
Lumen
Ring Central Inc.
Spectrum Enterprise
Verizon Wireless

Schedule 1(z)

Vendors

1-800 Flowers	Alaska Air
1-800-GOT-JUNK?	Alba Invest Doo
192 Business Experian	Alchemiq
221B Partners	Alex Fasulo, LLC
3 Verulam Buildings	Algo Adtech Ltd.
4imprint	AlgoExpert
9Beach Latin American Restaurant LLC	Alitalia
A Georgiou and Co LLC	AlixPartners LLP
A. Kfir holdings	Allianz Global Assistance
A1 Express	Allied Universal
A23 Boutique Hotel	Aloft Hotel
A24 Limited	ALPHA Events Limited
a2e	AlphaGraphics
Abacus	Altsholer benefits
Abacus Labs Inc	
ABF Freight	Amazon
Acrion Group Inc.	American Airlines
Acxiom LLC	American Arbitration Association
Ada Support Inc.	American Family Connect Property and
Adam Milo	Casualty Insurance Company
Adams, Jeffrey	American Lock & Key
Adobe	Amon Card Limited
Adobe products	Amon OU
Adonis Demetriou	Amplify LTD
AdTrav	Amsalem Tours & Travel Ltd
Advogados, Almeida	Amtrak
Agile Freaks SRL	Anat Raziel
AgileEngine	Andersen LLP
AGS Exposition Services	Andreia Cuccio Guisordi
Aguilar Castillo Love, S.r.l.	Andreou, Foteini
Ahrefs Pte. Ltd.	Andromeda
Ai Fiori	Anna Pitzman
Ainsworth	Any.do
Air Essentials	Aon Consulting, Inc.
Air France	Appbot
Air Serbia	Apple Search Ads
Airspeed18 Ltd.	Apple Store
Akasaka Vetro 4F	Appleby (Bermuda) Limited
Akerman LLP	AppsFlyer Inc
Akin Gump Strauss Hauer Feld LLP	Aqua Kyoto Ltd
Alaric Flower Design	Aquatech Solutions

Arce, John
Argus, Inc.
Arlo SoHo Hotel
Arocon Consulting LLC
ArtDesigna
Ascential Events (Europe) Limited
Asha Gabai
Ashby & Geddes
Asher Harel
Asher Hersgkowitz
Aston Limo Service
AT&T
Athlonutrition S.S
Atlassian
Atom Exterminators Ltd
Auger, Matthew
August LLC
Auth0 Inc.
AutomationEdge Technologies Inc.
Avaya Inc.
Avishar
Aviv Reut
AVL Services LLC
Avner Mor
Avraham, Daniel
Azmi & Associates
B&C Camera
B&H Photo
Bamboo HR
Bamboozle Cafe
Bari Catz
BCAS Malta Ltd
BCL Search
Becerril, Jose Maria Caballero
Begg, Yusuf
Bellwood Global Transportation
Benzinga
Bernard Kulysz
Bernstein & Andriulli
Best Buy
Best Name Badges
BGOV LLC
Big Cartel
Bill.com

BIND Infosec Ltd.
Bionic Electronics
Birchams Art
Bitboy Crypto
Bitcoin.com (Saint Bitts LLC)
Bitfinex
Bitfly
Bitfo, Inc.
BITGO
Bitmain Technologies
Bittrex Global
Bitwave
Blacklane
Blackpeak Inc
Blake & Company
Block Solutions Sdn Bhd
Blockchair Limited
Blockdaemon Limited
Blockfrost.io
BlockWorks Group LLC
Bloomberg Finance LP
Bloomberg Industry Group
Blue Edge Bulgaria EOOD
BLUE MOON CONSULT
Blue Rock
BlueVoyant Israel Ltd.
Board Game Designs
Board of European Students of
Technology
Bob Group Limited
Bolt Food
BOOKYOURCOVIDTEST.COM
Boston Coach
Bowell, Reuben
Bradley, Marc
Braun, David
Brave Software International
Brazen Head Irish Pub
Brendan Gunn Consulting Group
British Airways
Brooklyn's Down South
Brown, Charlotte
Brown, Oliver John
BROWSERSTACK INC.

BTC 2022 Conference
BTC Media, LLC
Budget Rent A Car
Bulwerks LLC
Bulwerks Security
Bureau van Dijk Electronic Publishing
Inc.
Burns, Matthew
Business Insider
BuyMe
Buzzsprout
C.A.N. Mouzouras Electrical Contractors
Cablevision Lightpath LLC
Calendly LLC
Callaghan, Simon
Canva
Caola Company, Inc.
Capitol Hill Hotel
Caplinked
Carey Executive Transport
Carithers Flowers
Carmo Companies
Carta, Inc.
Caspian Holdings, Ltd
Castillo, Diana
CAYO Rafał Molak
CDPQ U.S. Inc.
CDW
Cellcom
Central Park
Chain of Events SAS
Chainalysis, Inc.
Chamber of Commerce Tel Aviv
Chamber of Digital Commerce
Chan, Calvin
Chang, Yung-Tang
Charalambous, Alexia
Charmant, Audrey
Chick-fil-A
Chief
Ching, Lam Wai
Christodoulou, Antonis
Christodoulou, Christodoulos
Christou, Renos

Cision Us Inc.
citizenM
Classic Exhibits Inc.
Cleargate
Cleverbridge
Click and Play - Conteudos Digitais Lda
ClubCorp
CMS CMNO LLP
CoderPad
Coffee Distributing Corp.
Cogency Global Inc.
CoinDesk Inc.
Coinfirm Limited
Coinlend
CoinMarketCap
CoinRoutes Inc
Coleman, Bradley K
Comcast
Compliance Risk Concepts LLC
Concorde Hotel
Consensus
Consensys Ag
Consumer Technology Association
Contentful, Inc.
Cooper Global
Coppell FC
Core Club
Core Scientific
Corsair Gaming, Inc.
Costco
Costica, Tudor
Coursera
Cox Business
Creative Video Productions Limited
Creditor Group Corp.
Creel, Garcia-Cuellar, Aiza y Enriquez,
S.C.
Crelin Peck Consulting LLC
CRP Security Systems Ltd
Crypto Fiend
Crypto Love
Crypto Wendy O
CryptoDailyYT Ltd
CryptoRecruit Pty Ltd

CSC
CT Corporation
C-Tech Constandinos Telecommunication
Ltd Co
CTI Solutions
Curb Mobility
Customer.io
CVS pharmacy
Cyberforce Global Limited
Cyesec Ltd.
Cyta
Dalia Mintz
Dalvey & Co
Dan Hotels
Dana Lev
Daniel J. Edelman, Inc.
Data Dash
Datapoint Surveying
David Meltzer Enterprises
David Rabbi Law Firm
Dawson, Meryl
DBeaver
DD Mrcourier Services
DEALEX MOVING LLC
Dearson, Levi & Pantz, PLLC
Debak, Antun
Decentral Media Inc
Decode
DeepL
Del Friscos Grille
Delaware Division of Corporations
Dell
Deloitte Tax LLP
Delta Airlines
Department of Financial Protection and
Innovation
DERRIERES
Desk D.O.O
Dezenhall Resources
DHL
Dias, Eric
Diesenhaus
Digital Asset News, LLC
Dinwiddie, Spencer

DLA Piper
DLC Distributed Ledger Consulting
GmbH
DNSFilter
Do Not Sit On The Furniture
Docker
Doit
DoiT International
DoiT International UK and I LTD
DoorDash
Dor-aviv.
Dow Jones & Company, Inc.
Dragos DLT Consulting Ltd.
DRB Hosting Ltd. (Deribit)
Dream Hotels
Dreifuss, Itai
Dreyfus, Fernando
Dribbble
DSV
Dune Analytics
Dynasty Partners
E.C electricity
E.R. Bradleys Saloon
Eagle County Regional Airport
EcoWaste
Ecrime Management Strategies, Inc dba
PhishLabs
Eddison, Mark
Edgewater Advisory, LLC
EE Limited
Eede, Jelle Van den
Egon Zehnder International Inc.
Eitan Shopen
El Al Israel Airlines
Elements Massage
Elite Marketing Group LLC
Elmwood Design Ltd.
Elpida Constantinou
Emanuel Clodeanu Consultancy SRL
Embassy Suites
EMET
Emirates Airlines
Emmanuel, Alaina
Enginuity on Call

EnjoyMaloy Trade Party	Florist, Lovin
Enkur, Gokhan	Flowroute
Enlightium Ltd	Fluxpo Media
ENSAfrica	Flyday Consult
Enterprise Digital Resources	Forkast Limited
Enterprise Rent-A-Car	Forter, Inc.
Epitome Capital Management (Pty) Ltd	Fotis Skempes
Eran Tromer	Four Seasons Palm Beach
Estate of Edward W. Price Jr.	Fragomen, Del Rey, Bernsen & Loewy, LLP
Ester Lima	Frame.io
Estiatorio, Avra Madison	Frangeskidou, Angela
Etherscan	Frankfurt School
Etsy	Frediani, Jeremy
Evaggelou, George	Freeman
Evan Ferrante	From Day One
Eversheds Sutherland	Frontend Masters
Evertas - USI Insurance Services	FSCom Limited
Evgeni Kif	FTI Consulting Technology LLC
Exdo Events	Fusion Bowl
Expedia	G&TP Sweden AB
Exquisite Sounds Entertainment	Gabriel, Lilly
EY	Gandi
EZ Blockchain Services	Garcia, Adria
EZ Cater	Garcia, Migdalia
Facebook	Gartner Inc.
Fairmont Austin Lodging	GEA Limited
FalbaSoft Cezary Falba	GECKO LABS PTE. LTD.
Falkensteiner Hotels & Residences	Gecko Technology Partners
FATAL	GEM
FatCat Coders	Georgios, Retoudis
Fattal Hotels	Gett
FedEx	Giftagram USA, Inc
Fibermode Ltd.	GILA DISHY LIFE COACH LLC
Filmsupply	Gilbert + Tobin
Financial Times	GitBook
FiNext Conference	GitHub, Inc.
FingerprintJS	GitKraken
Finnegan Henderson Farabow Garrett	Gk8 Ltd
Dunner LLP	Global X Digital, LLC
Fintech, Lendit	Glovo
First Class Vending Inc	Glushon, Jason
Fixer.io	GoDaddy.com
Flixel Inc.	Gogo Air
Flonights Limited	

Goin Postal
Goodstein, Nicole
Google Ads
Google Cloud
Google Fi
Google Fiber
Google LLC
Google Play
Gorfriends
GoToAssist
Graham, Wendy
Grammarly, Inc.
Grammerly
GreyScaleGorilla
Grit Daily / Notability Partners
Grozdanic, Jovana
GrubHub
Grunsfeld, Gerry
GSuite
Guarano, Gabriele
Guarascia, Ryan
Guardian Arc International
H2PROD
Hadjipanayi, Christina
Hagal Hayarok
Haim Levy
Halborn Inc.
Hampton Inn
HanaHaus
Handel Group LLC
Hanoch medical service
Haruko Limited
Hattricks Tavern
Haussmann, Christiaan
Headway Workforce Solutions Inc.
Healthy Horizons
Heathrow Express
Hedgeguard
HeleCloud Limited
HelpSystems, dba PhishLabs
Henriksen Butler Nevada, LLC
Herman systems
Hertz
Herzog Fox & Neeman

Highlight Films Ltd.
Hilton
Hire Right
HMRC Shipley
Hobson, James Jonathan
Holland & Knight LLP
Home Depot
Hootsuite
Horasis
Hot Mobile
Hotel Da Baixa
Hotel Majestic
Hotel Midtown Atlanta
Hotels.com
Howden Insurance Brokers Limited
HR Marketing
Hyatt Hotels
Hysolate Ltd
I.A.M.L LTD
Ideal Communications
Idemia
iFinex Inc.
Ignatiades, George
Iliescu, Alexandru
Illumiti Corp
Incorporating Services, Ltd.
Indian Eagle
Inesha Premaratne
Infura
InGenie LTD
Innovatica LLC
INSIDE.COM INC.
INSPERITY
Instacart
Integrated Security & Communications
Intelligo Group USA Corp
Intercontinental Hotel
Intercontinental Miami
Intertrust
Intuit - Quickbooks
InvestAnswers
Invoice Maven
Ioanitescu, Dan
Ioannou, George

Ionut Lucian Ciochina
IP House Doo
ip-api
IPQualityScore
Israeli Innovation Authority
Issaschar brothers
IST NY Inc.
Iterable, Inc.
Ivan On Tech Academy
IVXS Technology USA
IW Group Services (UK)
J.B. HUNT
Jack Villacis
Jackson Lewis P.C.
Jackson Square Advisors, LLC
JAMS, Inc.
Jansone, Kerija
Jarvis Ltd.
JB Hunt
JetBlue
JetBrains
Joberty Technologies
Jobinfo
John Lewis & Partners
JSC Royal Flight Airlines
Juliet International Limited
Jumbo stock
Jumpcut 3D
Juniper Office
K.F.6 Partners Ltd
Kairon Labs BV
KALC LLC
Kanoo Pays
Kasafot Magen
Kazaka, Krista
Keeper Security
Kenetic Trading Limited
Kerr, Bryan
Kerry Hotel HongKong
KeyFi, Inc.
Kforce Inc.
Kimpton Surfcomber Hotel
KINOLIFE LLC
KINTSUGI, Unipessoal Lda.

Knight, Derek
Knobs B.A.C.
Kohl's
Kokoni, Eirini
Kordomenos, James
Korn Ferry
Koutra Athos Sotiris
Koutra, Athos
Kozlowska, Kasandra
Krispy Kreme
Kroll Advisory Ltd
Kunder, Nikhil
kuperpan
L & L Moving Storage & Trucking LLC
La Maison Favart
Lackner, Joe
Las Vegas Window Tinting
Latham
Lau, Weyne
LaunchDarkly
Lawn Care
LawnStarter
Leaa
Leadmetrix
Lenou, Neovi
Leonard, Carleen Ann
Lermont Ltd.
Levy Cohen
Li, Hsu Kang
Lindsey R. Mullholand
Line Group
Linkedin
LinkedIn Corporation
LinkedIn Ireland Unlimited Company
Lithify Limited
Locate852
Loews Hotels
Logitech
Logshero LTD
Logz.io
Lopez, Galo Fernandez
Loucaides, Michael
LS Future Technology AB
Lucas, Felipe

Lucidchart
Lucille's Smokehouse Bar-B-Que
Lufthansa Deutsche
Luis Filipe Espinhal
Lumen
Lunar Sqaures
LVC USA Inc.
Lyft
Madison Liquidators
MadRev LLC
Mak, Oleena
MAKARIM & TAIRA S.
Malamas, Vasileios
Maltego Technologies
Mambu Tech B.V.
Mammoth Growth LLC
Mamoulides, George
Mandarin Oriental Hotel
Manhattan Bagel
Manzo's Suites
Maren Altman FZCO
Marios Locksmith Limited
Marriott Hotels & Resorts
Marsh USA
Matthew D'Albert
Maxon
Mayami Mexicantina
Mazars LLP
Mazars Ltd
McCarthy Tetrault LLP
McDonald, Tracey
McLagan Partners Inc.
MCM 965
mDesign
MediaOne Partners
Mei Avivim
Melio
Meltwater News US Inc
Memorisely
Metropol Palace
MF Partners LTD
MFA Network
MGM Grand Hotel
Miami Beach Convention Center

Michael Cimo (Statera Bellus)
Michael Page International Inc
Michaels
Michaels, Panayiotis
Michailidou, Anna
Microsoft
Microsoft Azure
MINDS
Minute Man Press
Mitugon
Mixed Analytics
Mixpanel Inc.
Momentum Media Group
Monarch Blockchain Corporation
Monday.com
Moo Printing
Moon, Eddie
Moralis Academy
Morreale, James
Morris, Manning & Martin, LLP
Moschoulla Patatsou Christofi
Mothership Energy Group
Motion Array
Motion Design School
Mould, Darron John
Move4Less
Moya
MTA
Muens, Philipp
Mullholand, Lindsey R.
Mulligan, Scott
Music 2 The Max
MVP Workshop
Myer-briggs
Mylona, Olimbia
MythX
Nachmias Grinberg
Nagy, Eniko Andrea
Naidu, J Raag
Namecheap
Namlessplace
Natan Zecharia
National Office Interiors & Liquidators
Nationwide Multistate Licensing System

Navex Global, Inc.
NBC Universal
Nectar
Nespresso
Nethercote, Holley
Nevada Sign
New Horizon Communications
New Spanish Ridge, LLC
NextGenProtection
New Horizon Communications (NHC)
NICE Systems UK Limited
Nico Signs Ltd
Niki-nikayon
Nisha
Noam Rozenthal
Nord Layer
Nordlogic Software SRL
Nordstrom
Nossaman LLP
Notarize
Nothing Bundt Cakes
Nuri
NuSources
Nyman Libson Paul LLP
OAKds, Inc
Ocean View Marketing Inc.
Office Depot
Office Movers Las Vegas
Office Star B2B Ltd
OfficeSpace Software Inc
OFFICEVIBE
Offord, Scott
Ogilvy, David
OKEx
Okta, Inc.
Onchain Custodian Pte. Ltd.
Onfido
Onfido Ltd
Onfido, Inc
Optimizely, Inc.
Optimus SBR, Inc.
Oracle Corporation UK Limited
Otter.ai
Owen Lanktree

PABXL
Pack & Send
Paddle
Pagliara Entertainment Enterprises LLC
Palantir Security LTD
Panago, Constantine
Panasonic Avionics Corporation
Panera Bread
Paneva, Violina
Panorays LTD
Panorays Ltd.
Papademetriou, Fotis
Papaya Global Hk Limited
Park MGM Las Vegas
Park Plaza Hotels
Parklane Resort & Spa
Party City
Patchen, Aaron
Patentic
Patrner
Paxful Inc.
Payplus By Iris
Payplus Ltd
Peas Recruitment Limited
Peninsula Business Services Limited
Pesach Zilberman
Phase II Block A South Waterfront Fee
LLC
Photo Booth Vending
Piechocinska, Olga
Pillakouris, Maria
Piper Alderman
Plaid Inc.
Pluralsight
Polihouse Boutique Hotel
Polyrize Security Ltd.
Portswigger
Postman
Postmates
Practising Law Institute
Praktal computers
Premier Due Diligence LLC
Premium Beat
Prescient

Prescient Comply, LLC
PRG U.S. Inc
Print Hoboken LLC
Printful, Inc.
Priority Power
Pro Blockchain
Prokopis, Konstantinos
Proof Of Talent, LLC
PROTECT OPERATIONS LTD
PSE Consulting Engineers, Inc
Psj Kanaris Enterprises Ltd
PTI Office Furniture
PubliBranco
Public Access to Court Electronic Records
Pure Marketing Group
Purescence LTD
Pušonja, Mališa
Quality Inn
Quantstamp, Inc.
Quoine PTE. LTD.
RA Venues at Churchill War Rooms
Raducioiu, Iulia
Rahman, Kent
Rails Tech, Inc.
RailsTech, Inc.
Real Vision Group
Rebecca Sweetman Consulting Ltd
Reblonde
Reddit, Inc.
redk CRM Solutions LTD
Refaeli, Alon
Reflectiz Ltd.
Regulatory DataCorp Inc
REGUS Management Group, LLC
Remarkable
Residence Inn
Resources Global Professionals
Restream.io
Rethy, Istvan-Levente
Retool Inc
Rever Networks
RFO Conferences Organizing LLC
Rhind, Ryan
Ring Central Inc.

Ríos, David García
Rosewood Hotel
Rothschild TLV
Royal Mail
Royalton Hotel
Rubin, Jaclyn
Russell, Jacob
S.P.A. DATA4U LTD
Sabana Labs S.L.
Saffron Indian Cuisine
Saliba, Paul S
Salt Security, Inc
Sam's Club
Sam's Limousine & Transportation, Inc.
SAP America, Inc.
Sarson Funds, Inc
Saville & Co Scrivener Notaries
Sawhney, Rajiv
Schoen Legal Search
ScraperAPI
Seamless
SECUREDOKS INC.
Securelogic Ltd.
Securitas Security Services USA, Inc.
Seese, Dylan
Segment, Inc.
Selfridges
SendSafely
Sentry
Setovich, Javier
SEVIO FZC
SewWhatAndWear
SFDC Ireland Limited
Shani solutions
Sharma, Bharti
Shekel Ofek
Sheraton Hotels
Sherfi Yehuda, construction
Shimrit
Shitov, Alexey
Shkedi, Jonathan
Shlomo Kezas
Shloofa
Shutters On The Beach

Shutterstock
Silva, Karl Da
Silverman, Tyler
Similarweb Inc.
SJP Properties, General Construction
Sketch
Skew
Slack
Slack Technologies, LLC
SlideTeam
Small Pocket Video
Smart City Networks, LP
Smartcontract Inc.
Smith, Winston Royce
SMSF Association
Snowflake Inc.
Softsale
Soho Beach House
Solarwinds
Solomon, Levi
Soltysinski Kaweckie Szlezak
Solutions Evenements
Somech Hikin
SonarSource
Sopracasa, Erik
Sorainen
South City Kitchen
Southwest Airlines
Sovos Compliance
SP VICE LTD
Spears Electric
Spectrum
Sponja cleaning
Sponsor United
SportsInternship, LLC
Sposato, Dalila
SpotHero
Standard Restaurant Equipment Co.
Staples
Starbucks
Statusgator
Stephanos Greek & Mediterranean Grill
Stot and May
Stuart Tracte Photography

Studio ViDA
Sublime HQ Pty Ltd
Superpharm
SuperSonic Movers
Surety Solutions, a Gallagher Company
Swag.com
Swept
Swiss International Air Lines Ltd
Switchup
SXSW LLC
Synapse Florida
Syndic Travel
Systems MEC LLC
TAAPL.IO
Tableau Software, LLC
Talking Cocktails
TAMID Group
Tampa Printer
Target
Tasker, Stephen
TaskRabbit
TaxBit, Inc
Taylor Wessing LLP
TCL PUBLISHING LIMITED
TDSD Ltd.
Team Netcon
Teamz, Inc.
Tel Aviv city tax
Tembo Embroidery
Ten Manchester Street
Tenderly
Teng, Aaron
Terra Panonica
TET Events
The Benjamin
The Block Crypto
The College Investor LLC
The Crypto Can Man Ltd
The Diplomat Resort
The Expo Group
The Female Quotient LLC
The Harris-Harris Group LLC
The Hartford
The Hudson Standard

The Information
The Jaffa Hotel
The Junk Masterz
The Junkluggers
The Killian Firm, P.C.
The Left House
The Million Roses
The New York Times
The Ritz-Carlton
The Silhouette Building
The Trade Group Inc
The Wings Hotel
The Zegans Law Group Pllc
Theocharous, George
Thimble
Thomson Reuters
Thrasyvoulou, Olga
Thunderclap LLC
Timeclock 365
Tinoco, Diana
Titan Office Furniture Ltd
T-Mobile
TNW Events B.V.
Tokentalk Ltd
Toll Free Forwarding
Tomer Zusman
Toolfarm
Tore, Alex
Towers Watson Limited
TradingView, Inc.
Transunion
Trash Cans Warehouse
TRD Comm
Trello, Inc.
Trovata Inc
Trustpilot Inc.
TubeBuddy
Turkish Airlines
Turley, Andrew
Twenty84 Solutions
Twilio
Twitter
Uber
Uber Eats

Udemy
Uline
Unbound Tech Ltd.
Unifire Extinguishers Ltd
United Airlines
University Arms Hotel
Unstoppable Domains
UPS
Upstager Consulting, Inc.
UrbanStems
Uria Menendez
USA Strong Inc
USA Strong, Inc.
UsabilityHub Pty Ltd
Usastrong.io
USPS
V3 Digital LTD
Vaco, LLC
Valere Capital
Value financial services
Vandervelde, Jeffrey
Vanguard Cleaning Systems of Las Vegas
Varonis Systems Inc.
Varzea, Monica
Vasileiou, Eirini
VCU Blockchain
Veliz, Jessica
Vercel Inc.
Verified First, LLC
VerifyInvestors.com
Verizon Wireless
Vert & Blanc Enterprises Ltd
ViaSat
Victor Pla Bustos
Virtru
Virtual Business Source Ltd
Virtually Here For You Ltd
Vivid Edge Media Group
Volta Systems Group
VoskCoin LLC
Vrazic, Michail
VSECNOW LTD
Walgreens
Wall Street Journal

Walmart
Wang, Yuanbo
Warwick Hotel
Wayfair
WCEF, LLC
West Coast Pure Water, LLC
WestCap Management LLC
Whirling Dervish Productions
Wilde Aparthotels
Wingerden, Gerrit Van
Wintermute Trading Ltd
Wlosek, Ewa
Wolf Theiss
Wolt
Wolters Kluwer
Workland
Workspace Management Ltd
World Economic Forum
World travel
WP Engine, Inc.
Wyndham

Wynn Las Vegas
Yaniv Taieb
Yellin, Sruli
Yellowgrid
yellowHEAD LTD.
Yeshayaho Blumfeld
YHM Technologies
Yiadam, Prince
Yigal Arnon
Yohann
YouTube Premium
Zapier.com
Zendesk, Inc.
Zeplin
Zeplin Unc.
Zoeller, Arielle
Zoho
Zoom
ZoomInfo
Zubtitle
Zuraz97 Limited

Schedule 1(aa)

Known Affiliates - JV

Celsius (AUS) Pty Ltd. (Australia)
Celsius Network (Gibraltar) Limited
Celsius Network IL Ltd. – Bulgaria
Branch
Celsius Network Inc.
Celsius Services CY Ltd (Cyprus)
GK8 Ltd (Israel)
GK8 UK Limited
GK8 USA LLC

Schedule 1(bb)

Ordinary Course Professionals

A. Georgiou & Co LLC
Advokatu Kontora Sorainen IR Partneriai
Buckley LLP
Finnegan, Henderson, Farabow, Garrett &
Dunner, LLP
Holley Nethercote Pty Ltd.
Jackson Lewis P.C.
McCarthy Tetrault LLP
McMillan LLP
Middlebrooks Shapiro, P.C.
Stout Risius Ross, LLC
Taylor Wessing LLP
Uría Menéndez Abogados, S.L.P
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